



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

KAUKAUNA UTILITIES

PO BOX 1777
KAUKAUNA, WI 54130-7077

For the Year Ended: DECEMBER 31, 2022

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

Violations of the provisions of the Public Service Commission of Wisconsin, Chapter Trans. 113, section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/25/2023

Water Service Started Date: 07/17/1899

DNR Public Water System ID: 44503360

Safe Drinking Water Information System (SDWIS) Total Population Served: 13430

I **Clara Pickett, CPA, Director of Finance & Administration of KAUKAUNA UTILITIES**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/24/2023**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Clara Pickett

Title: Director of Finance & Administration

Mailing Address: 777 Island Street
Kaukauna, WI 54130

Phone: (920) 766-5721

Email Address: cpickett@ku-wi.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Michael Avanzi

Title: General Manager

Mailing Address: 777 Island Street
Kaukauna, WI 54130

Phone: (920) 766-5721

Email Address: mavanzi@ku-wi.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

President, chairman, or head of utility commission/board or committee

Name: Lee P. Meyerhofer

Title: President

Mailing Address: 777 Island Street
Kaukauna, WI 54130

Phone: (920) 766-0195

Email Address: leemeyerhofer@gmail.com

Contact person for cybersecurity issues and events

Name: Don Krause

Title: Cyber Network Engineer

Mailing Address: 777 Island Street
Kaukauna, WI 54130

Phone: (920) 766-5872

Email Address: dkrause@ku-wi.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☒ Reports to utility board/commission

☐ Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? ☒ Yes ☐ No

Date of most recent audit report: 05/12/2022

Period covered by most recent audit: For Year Ended December 31, 2021

Individual or firm, if other than utility employee, auditing utility records

Name: Jodi Dobson, CPA

Title: Partner

Organization Name: Baker Tilly

USPS Address: 4807 Innovate Lane

City State Zip Madison, WI 53718

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Not Applicable

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	59.80	11.80	1.20	1
Women	13.90	5.00	0.00	2
Minorities	1.00	0.00	0.00	3
Veterans	7.30	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	58,637,518	52,182,428	2
“CdYUjbl” 9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	44,566,242	40,075,464	4
Depreciation Expense (403)	5,736,623	5,485,224	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	3,335,578	3,286,795	7
“HcHU”CdYUjbl” 9I dYbgYg	53,638,443	48,847,483	8
“BYhCdYUjbl” 6Wta Y	4,999,075	3,334,945	9
Income from Utility Plant Leased to Others (412-413)			10
“I H”ImiCdYUjbl” 6Wta Y	4,999,075	3,334,945	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	55,001	38,327	13
Income from Nonutility Operations (417)	(8,680)	388	14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	436,717	374,813	16
Miscellaneous Nonoperating Income (421)	698,913	1,401,943	17
“HcHU”CH Yf 6Wta Y	1,181,951	1,815,471	18
“HcHU” 6Wta Y	6,181,026	5,150,416	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(117,067)	(117,066)	21
Other Income Deductions (426)	481,882	460,082	22
“HcHU”AJgW”UbYci g 6Wta Y8 YXi Wjcbg	364,815	343,016	23
“6Wta Y6 YZfY 6hYfYgh7\ Uf[Yg	5,816,211	4,807,400	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	2,299,288	2,409,178	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	462,108	462,107	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
“HcHU” 6hYfYgh7\ Uf[Yg	1,837,180	1,947,071	32
“BYh6Wta Y	3,979,031	2,860,329	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	79,448,076	77,401,383	35
Balance Transferred from Income (433)	3,979,031	2,860,329	36
Miscellaneous Credits to Surplus (434)	505,223		37
Miscellaneous Debits to Surplus--Debit (435)	1,531,507	663,636	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	40
“HcHU”i bUddfcdfjUHx’9UfbYX’Gi fd’i g’9bX’cZMYUf’fE% L	82,250,823	79,448,076	41

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	58,637,518		58,637,518	3
Total (Acct. 400)	58,637,518	0	58,637,518	4
Operation and Maintenance Expense (401-402)				5
Derived	44,566,242		44,566,242	6
Total (Acct. 401-402)	44,566,242	0	44,566,242	7
Depreciation Expense (403)				8
Derived	5,736,623		5,736,623	9
Total (Acct. 403)	5,736,623	0	5,736,623	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	3,335,578		3,335,578	15
Total (Acct. 408)	3,335,578	0	3,335,578	16
TOTAL UTILITY OPERATING INCOME	4,999,075	0	4,999,075	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	55,001	0	55,001	20
Total (Acct. 415-416)	55,001	0	55,001	21
Income from Nonutility Operations (417)				22
DEPRECIATION ON NON-UTILITY PROPERTY	(8,680)		(8,680)	23
Total (Acct. 417)	(8,680)	0	(8,680)	24
Interest and Dividend Income (419)				25
INTEREST ON INVESTMENTS - ELECTRIC	431,801		431,801	26
INTEREST ON INVESTMENTS - WATER	4,916		4,916	27
Total (Acct. 419)	436,717	0	436,717	28
Miscellaneous Nonoperating Income (421)				29
Contributed Plant - Electric		372,774	372,774	30
Contributed Plant - Water		326,139	326,139	31
Impact Fees - Water		0	0	32
Total (Acct. 421)	0	698,913	698,913	33
TOTAL OTHER INCOME	483,038	698,913	1,181,951	34
MISCELLANEOUS INCOME DEDUCTIONS				35
Miscellaneous Amortization (425)				36
Regulatory Liability (253) Amortization	(117,067)		(117,067)	37
Total (Acct. 425)	(117,067)	0	(117,067)	38
Other Income Deductions (426)				39

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Depreciation Expense on Contributed Plant - Electric		309,533	309,533	40
Depreciation Expense on Contributed Plant - Water		160,951	160,951	41
MEUW LEGISLATIVE ACTIVITY	9,327		9,327	42
NATIONAL HYDROPOWER ASSOC ANNUAL	2,071		2,071	43
Total (Acct. 426)	11,398	470,484	481,882	44
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(105,669)	470,484	364,815	45
INTEREST CHARGES				46
Interest on Long-Term Debt (427)				47
Derived	2,299,288		2,299,288	48
Total (Acct. 427)	2,299,288	0	2,299,288	49
Amortization of Premium on Debt--Cr. (429)				50
ELECTRIC BONDS	446,013		446,013	51
WATER BONDS	16,095		16,095	52
Total (Acct. 429)	462,108	0	462,108	53
Interest on Debt to Municipality (430)				54
Derived	0		0	55
Total (Acct. 430)	0	0	0	56
Other Interest Expense (431)				57
Derived	0		0	58
Total (Acct. 431)	0	0	0	59
TOTAL INTEREST CHARGES	1,837,180	0	1,837,180	60
NET INCOME	3,750,602	228,429	3,979,031	61
EARNED SURPLUS				62
Unappropriated Earned Surplus (Beginning of Year) (216)				63
Derived	69,537,301	9,910,775	79,448,076	64
Total (Acct. 216)	69,537,301	9,910,775	79,448,076	65
Balance Transferred from Income (433)				66
Derived	3,750,602	228,429	3,979,031	67
Total (Acct. 433)	3,750,602	228,429	3,979,031	68
Miscellaneous Credits to Surplus (434)				69
FEMA FUNDS RECEIVED FROM 2020	5,223		5,223	70
INSURANCE POLICY - BUSINESS INCOME	500,000		500,000	71
Total (Acct. 434)	505,223	0	505,223	72
Miscellaneous Debits to Surplus--Debit (435)				73
AMORTIZATION OF ADVANCE REFUNDING	663,636		663,636	74
WDSA REFUND AMOUNT - TO SET UP REG LIABILITY	867,871		867,871	75
Total (Acct. 435)	1,531,507	0	1,531,507	76
Appropriations of Income to Municipal Funds--Debit (439)				77
CITY OF KAUKAUNA - ELECTRIC	150,000		150,000	78
Total (Acct. 439)	150,000	0	150,000	79

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant . ~~A~~Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~P~~Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	72,111,619	10,139,204	82,250,823	80

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 - g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
 - g If amount of Contributed Plant . ~~Water~~ (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~Plant~~ Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Account 435 - \$663,636 - Amortization of Advance Refunding.

Account 435 - \$867,871 - Docket 2800-ER-109 Order Point #3

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	990,748	208,639			1,199,387	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Other (List by major classes)						8
WORK ORDER (INCLUDES LABOR, MATERIALS, AND OVERHEADS)	990,748	153,638			1,144,386	9
Total costs and expenses	990,748	153,638	0	0	1,144,386	10
Net Income (or loss)	0	55,001	0	0	55,001	11

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

General Footnote

Water amounts represent grant from DNR for replacing private lead services and related contractor expenses.

Revenues Subject to Wisconsin Remainder Assessment

g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	4,146,952	54,490,566			58,637,518	1
Less: interdepartmental sales	40,551	301,223			341,774	2
Less: interdepartmental rents	0	9,702			9,702	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	70,373			70,373	5
Revenues subject to Wisconsin Remainder Assessment	4,106,401	54,109,268	0	0	58,215,669	6

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	866,961	55,787	922,748	1
Electric operating expenses	3,728,676	279,799	4,008,475	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,913		2,913	6
Other nonutility expenses			0	7
Water utility plant accounts	115,009		115,009	8
Electric utility plant accounts	605,077		605,077	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	335,586	(335,586)	0	18
All other accounts	77,620		77,620	19
Total Payroll	5,731,842	0	5,731,842	20

Full-Time Employees (FTE)

- g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	12.9	1
Electric	46.9	2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	217,734,049	210,919,656	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	85,633,699	79,911,064	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYHil H]JmD'Ubh	132,100,350	131,008,592	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	381,956	381,956	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	73,111	64,431	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	4,028,341	3,813,760	12
Sinking Funds (125)	357,034	283,705	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	6,528,833	7,019,973	15
HcHJ'CA Yf DfcdYfImiUbX'bj Ygfa Ybfg	11,223,053	11,434,963	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	8,859,119	9,804,705	18
Special Deposits (134)	0	0	19
Working Funds (135)	6,500	6,500	20
Temporary Cash Investments (136)	446,741	224,726	21
Notes Receivable (141)	4,527	30,399	22
Customer Accounts Receivable (142)	4,420,061	4,076,040	23
Other Accounts Receivable (143)	727,109	821,053	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	55,000	70,000	25
Receivables from Municipality (145)	141,520	256,418	26
Plant Materials and Operating Supplies (154)	2,648,397	2,186,443	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	916,140	867,750	31
Interest and Dividends Receivable (171)	64,874	61,467	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	2,480,409	1,949,907	34
HcHJ'7i ffYbhiUbX'5 VWI YX'5 ggYfg	20,660,397	20,215,408	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	663,636	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	6,665,683	5,162,810	42
HcHJ'8 YZffYX'8 YVJfg	6,665,683	5,826,446	43
HCH5 @5 GG9HG'5 B8'CH<9F'896 #IG	170,649,483	168,485,409	44

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	2,281,906	2,195,436	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	82,250,823	79,448,076	5
Proprietary Capital	84,532,729	81,643,512	6
LONG-TERM DEBT			7
Bonds (221)	63,205,000	67,165,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Long-Term Debt	63,205,000	67,165,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	2,626,009	3,376,398	14
Payables to Municipality (233)	1,316,278	837,416	15
Customer Deposits (235)	1,065,642	63,496	16
Taxes Accrued (236)	2,132,563	2,148,876	17
Interest Accrued (237)	98,762	105,395	18
Tax Collections Payable (241)	55,106	56,821	19
Miscellaneous Current and Accrued Liabilities (242)	2,866,392	2,819,215	20
Current and Accrued Liabilities	10,160,752	9,407,617	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	3,739,753	4,201,860	23
Customer Advances for Construction (252)	613,898	292,109	24
Other Deferred Credits (253)	7,960,597	5,330,919	25
Deferred Credits	12,314,248	9,824,888	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	436,754	444,392	30
Miscellaneous Operating Reserves (265)	0	0	31
Operating Reserves	436,754	444,392	32
Total Liabilities and Other Credits	170,649,483	168,485,409	33

Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	39,644,600	171,275,056	0	0	2
	39,644,600	171,275,056	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	32,454,113	164,028,357			5
Utility Plant in Service - Contributed Plant (101.2)	9,691,326	9,519,718			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)		254,006			9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	75,377	1,711,152			11
Total Utility Plant	42,220,816	175,513,233	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,455,133	69,649,716			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,206,719	6,304,422			15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)		17,709			17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	9,661,852	75,971,847	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	32,558,964	99,541,386	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	7,162,041	64,624,849	0	0	71,786,890	1
Credits during year						2
Charged Depreciation Expense (403)	618,537	5,118,086			5,736,623	3
Depreciation Expense on Meters Charged to Sewer	63,716				63,716	4
Salvage	8,959	56,712			65,671	5
Account #933 and #934	31,878	199,575			231,453	6
Total credits	723,090	5,374,373	0	0	6,097,463	7
Debits during year						8
Book Cost of Plant Retired	411,734	264,062			675,796	9
Cost of Removal	18,264	85,444			103,708	10
Total debits	429,998	349,506	0	0	779,504	11
Balance end of year (111.1)	7,455,133	69,649,716	0	0	77,104,849	12

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,090,123	6,016,342	0	0	8,106,465	1
Credits during year						2
Charged Other Income Deductions (426)	160,951	309,533			470,484	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0	0			0	5
Total credits	160,951	309,533	0	0	470,484	6
Debits during year						7
Book Cost of Plant Retired	44,355	8,973			53,328	8
Cost of Removal	0	12,480			12,480	9
Total debits	44,355	21,453	0	0	65,808	10
Balance end of year (111.2)	2,206,719	6,304,422	0	0	8,511,141	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Little Rapids/Lawrence Property	58,940			58,940	2
Rapide Croche Recreation Area	323,016			323,016	3
Total Nonutility Property (121)	381,956	0	0	381,956	4
Less accum. prov. depr. & amort. (122)	64,431	8,680		73,111	5
Net Nonutility Property	317,525	(8,680)	0	308,845	6

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	70,000	1
Additions		2
Provision for uncollectibles during year	9,883	3
Collection of accounts previously written off: Utility Customers	91,314	4
Collection of accounts previously written off: Others	0	5
Total Additions	101,197	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	101,197	8
Accounts written off during the year: Others	15,000 *	9
Total Accounts Written Off	116,197	10
Balance End of Year	55,000	11

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General Footnote

Adjustment made 5/31/2022 to adjust allowance for uncollectible account balance per internal policy. \$15,000.

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)			2,462,552		2,462,552	2,050,539	4
Total Electric Utility	0	0	2,462,552	0	2,462,552	2,050,539	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	2,462,552	2,050,539	1
Water utility (154)	185,845	135,904	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	2,648,397	2,186,443	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Unamortized Portion of Advanced Refunding	663,636	435	0	3
Total	663,636		0	4
Unamortized premium on debt (251)				5
2015 Electric Bonds	18,051	429	144,406	6
2015B Electric Bonds	10,375	429	31,125	7
2017 Electric Bonds	18,128	429	271,925	8
2017 Water Bonds	6,425	429	96,380	9
2018 Electric Bonds	86,900	429	521,397	10
2020 Electric Bonds	312,559	429	2,500,470	11
2020 Water Bonds	9,669	429	174,050	12
None				13
Total	462,107		3,739,753	14

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Amount (b)	
Balance first of year	2,195,436	1
Inside Park Place Subdivision WO14573	69,903	2
New Bridge Rebuild WO 14565	15,747	3
New Street Lights-Riverview Middle School	820	4
Balance end of year	2,281,906	5

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2012B REVENUE BONDS - ELECTRIC	02/01/2012	12/15/2022	3.11%	0	1
2014 REVENUE BONDS - WATER	08/29/2014	12/01/2023	2.29%	425,000	2
2015 REVENUE BONDS-ELECTRIC	06/02/2015	12/15/2030	3.40%	4,375,000	3
2015B REVENUE BONDS - ELECTRIC	12/15/2015	12/15/2025	2.52%	1,440,000	4
2017 REVENUE BONDS - ELECTRIC	03/08/2017	12/15/2037	4.00%	9,400,000	5
2017 REVENUE BONDS - WATER	10/03/2017	12/01/2037	4.00%	3,750,000	6
2018 Revenue Bonds - Electric	10/09/2018	12/15/2028	4.54%	6,190,000	7
2019 REVENUE BONDS - ELECTRIC	09/10/2019	12/15/2035	3.00%	19,835,000	8
2020 REFUNDING REVENUE BONDS - ELECTRIC	12/30/2020	12/15/2030	3.80%	14,945,000	9
2020 REVENUE BONDS - WATER	12/30/2020	12/01/2040	2.45%	2,845,000	10
Total				63,205,000	11

Notes Payable & Miscellaneous Long-Term Debt

- | |
|--|
| <ul style="list-style-type: none">g Report each class of debt included in Accounts 223, 224 and 231.g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675 |
|--|

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	2,148,876	1
Charged water department expense	636,408	2
Charged electric department expense	2,699,170	3
Charged gas department expense		4
Charged sewer department expense	27,064	5
Total accruals and other credits	3,362,642	6
County, state and local taxes	2,148,876	7
Social Security taxes	368,598	8
PSC Remainder Assessment	49,995	9
Gross Receipts Tax	811,486	10
Total payments and other debits	3,378,955	11
Balance end of year	2,132,563	12

Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.
- g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2012B REVENUE BONDS - ELECTRIC	227	5,211	5,438	0	2
2014 REVENUE BONDS - WATER	1,816	20,895	21,781	930	3
2015 REVENUE BONDS - ELECTRIC	7,355	175,624	176,500	6,479	4
2015B REVENUE BONDS - ELECTRIC	2,099	49,989	50,387	1,701	5
2017 REVENUE BONDS - ELECTRIC	15,685	375,855	376,438	15,102	6
2017 REVENUE BONDS - WATER	10,323	123,792	123,875	10,240	7
2018 Revenue Bonds - Electric	14,003	333,882	336,100	11,785	8
2019 REVENUE BONDS - ELECTRIC	23,378	560,915	561,102	23,191	9
2020 REVENUE BONDS - ELECTRIC	24,017	575,525	576,400	23,142	10
2020 REVENUE BONDS - WATER	6,492	77,600	77,900	6,192	11
Subtotal Bonds (221)	105,395	2,299,288	2,305,921	98,762	12
Advances from Municipality (223)	0	0	0	0	13
None				0	14
Subtotal Advances from Municipality (223)	0	0	0	0	15
Other Long-Term Debt (224)	0	0	0	0	16
None				0	17
Subtotal Other Long-Term Debt (224)	0	0	0	0	18
Notes Payable (231)	0	0	0	0	19
None				0	20
Subtotal Notes Payable (231)	0	0	0	0	21
Customer Deposits (235)	0	0	0	0	22
None				0	23
Subtotal Customer Deposits (235)	0	0	0	0	24
Total	105,395	2,299,288	2,305,921	98,762	25

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
INVESTMENT IN AMERICAN TRANSMISSION CO	4,028,341	2
Total (Acct. 124)	4,028,341	3
Sinking Funds (125)	0	4
ELECTRIC BOND P&I	267,578	5
WATER BOND P&I	89,456	6
Total (Acct. 125)	357,034	7
Other Special Funds (128)	0	8
BOND REDEMPTION RESERVE - ELECTRIC	5,450,855	9
BOND REDEMPTION RESERVE - WATER	641,224	10
HEALTH REIMBURSEMENT ACCOUNT - ELECTRIC	436,754	11
Total (Acct. 128)	6,528,833	12
Cash and Working Funds (131)	0	13
Cash and Working Funds (131)	0	14
Cash		15
CASH - ELECTRIC	8,540,121	16
CASH - WATER	318,998	17
Total (Acct. 131)	8,859,119	18
Working Funds (135)	0	19
WORKING FUNDS - ELECTRIC	6,500	20
Total (Acct. 135)	6,500	21
Temporary Cash Investments (136)	0	22
GROSS LICENSE FEES - ELECTRIC	446,741	23
Total (Acct. 136)	446,741	24
Notes Receivable (141)	0	25
ENERGY CONSERVATION LOANS	4,527	26
Total (Acct. 141)	4,527	27
Customer Accounts Receivable (142)	0	28
Water	327,691	29
Electric	4,092,370	30
Total (Acct. 142)	4,420,061	31
Other Accounts Receivable (143)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Sewer (Non-regulated)	417,578	33
Merchandising, jobbing and contract work		34
ACCOUNTS RECEIVABLE - INSURANCE	4,661	35
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	252,844	36
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	21,613	37
ACCOUNTS RECEIVABLE - SPECIAL ASSESSMENTS	30,413	38
Total (Acct. 143)	727,109	39
Receivables from Municipality (145)	0	40
RECEIVABLE FROM MUNY - ELECTRIC	16,567	41
RECEIVABLE FROM MUNY - WATER	124,953	42
Total (Acct. 145)	141,520	43
Prepayments (165)	0	44
PREPAID EXPENSES - DENTAL INSURANCE - ELECTRIC	2,514	45
PREPAID EXPENSES - DENTAL INSURANCE - WATER	617	46
PREPAID EXPENSES - HEALTH INSURANCE - ELECTRIC	14,527	47
PREPAID EXPENSES - HEALTH INSURANCE - WATER	3,632	48
PREPAID EXPENSES - INSURANCES - ELECTRIC	1,315	49
PREPAID EXPENSES - LIFE INSURANCE - ELECTRIC	721	50
PREPAID EXPENSES - LIFE INSURANCE - WATER	180	51
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	892,634	52
Total (Acct. 165)	916,140	53
Interest and Dividends Receivable (171)	0	54
ATC DIVIDEND - ELECTRIC	64,874	55
Total (Acct. 171)	64,874	56
Miscellaneous Current and Accrued Assets (174)	0	57
PENSION ASSET - ELECTRIC	1,984,327	58
PENSION ASSET - WATER	496,082	59
Total (Acct. 174)	2,480,409	60
Miscellaneous Deferred Debits (186)	0	61
DEFERRED OUTFLOWS - OPEB - ELECTRIC	177,726	62
DEFERRED OUTFLOWS - OPEB - WATER	44,432	63
DEFERRED OUTFLOWS - WI LOCAL RETIREE LIFE INS - ELECTRIC	105,837	64
DEFERRED OUTFLOWS - WI LOCAL RETIREE LIFE INS - WATER	26,459	65
DEFERRED OUTFLOWS-PENSION-ELECTRIC	3,871,122	66

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

DEFERRED OUTFLOWS-PENSION-WATER	967,780	67
DEFERRED UNCOLLECTIBLE ACCOUNT - AC	1,100,679	68
REGULATORY ASSET - OPEB GASB 75 - ELECTRIC	178,009	69
REGULATORY ASSET - OPEB GASB 75 - WATER	44,502	70
REGULATORY ASSET - WI LOCAL RETIREE LIFE INSURANCE - ELECTRIC	119,280	71
REGULATORY ASSET - WI LOCAL RETIREE LIFE INSURANCE - WATER	29,857	72
Total (Acct. 186)	6,665,683	73
Accounts Payable (232)	0	74
Accounts Payable (232)	0	75
Accounts Payable		76
ACCOUNTS PAYABLE - ELECTRIC	2,449,646	77
ACCOUNTS PAYABLE - WATER	176,363	78
Total (Acct. 232)	2,626,009	79
Payables to Municipality (233)	0	80
DUE TO MUNY - ELECTRIC	1,998	81
DUE TO MUNY/SEWER - WATER	1,314,280	82
Total (Acct. 233)	1,316,278	83
Customer Deposits (235)	0	84
CUSTOMER DEPOSITS - ELECTRIC	1,065,642	85
Total (Acct. 235)	1,065,642	86
Tax Collections Payable (241)	0	87
TAX PAYABLE - ELECTRIC	55,106	88
Total (Acct. 241)	55,106	89
Miscellaneous Current and Accrued Liabilities (242)	0	90
LIABILITY - SHARED SAVINGS PLAN	4,527	91
LONG TERM DEPOSIT	350,000	92
OPEB - ELECTRIC	1,244,523	93
OPEB - WATER	311,131	94
PAYROLL ACCRUAL - ELECTRIC	444,971	95
PAYROLL ACCRUAL - WATER	111,243	96
WI LOCAL RETIREE LIFE INSURANCE - ELECTRIC	319,997	97
WI LOCAL RETIREE LIFE INSURANCE - WATER	80,000	98
Total (Acct. 242)	2,866,392	99
Customer Advances for Construction (252)	0	100

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

CUSTOMER ADVANCES - ELECTRIC	613,898	101
Total (Acct. 252)	613,898	102
Other Deferred Credits (253)	0	103
Regulatory Liability	117,065	104
DEFERRED INFLOWS - OPEB - ELECTRIC	128,491	105
DEFERRED INFLOWS - OPEB - WATER	32,123	106
DEFERRED INFLOWS - WI LOCAL RETIREE LIFE INSURANCE - ELECTRIC	43,715	107
DEFERRED INFLOWS - WI LOCAL RETIREE LIFE INSURANCE - WATER	10,929	108
Deferred Inflows Related to Pension - Electric	4,671,219	109
Deferred Inflows Related to Pension - Water	1,167,805	110
KU ENERGY CONSERVATION	23,531	111
KU WATER CONSERVATION	172,348	112
MISC DEFERRED REVENUE	107,230	113
REG LIAB - WDSA	723,226	114
REGULATORY LIABILITY (ASSET) PENSION - ELECTRIC	229,140	115
REGULATORY LIABILITY (ASSET) PENSION - WATER	57,284	116
WPPI GAS TURBINE AGREEMENT	476,491	117
Total (Acct. 253)	7,960,597	118
Pensions and Benefits Reserve (263)	0	119
PENSIONS & BENEFITS - ELECTRIC	436,754	120
Total (Acct. 263)	436,754	121

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 143 - Other Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable at year end.

Account 143 - Accounts Receivable- Non Operating - Electric - \$252,844

\$107,500 Pole Rental Fees

\$24,512 WPPI Island Street Peaker Plant

\$32,368 Wholesale Delivery Service Agreement

\$88,464 Other Misc AR

Account 143 - Accounts Receivable - Non Operating - Water - \$21,613

\$19,633 Replacement of defective valves

\$1,980 Other Misc AR

Account 143 - Accounts Receivable - Special Assessments - Water Utility special assessments due from property owners.

Account 145 - Receivable from Municipality - Water - \$124,953

\$11,500 Delinquent Water Bills and Penalties on Tax Roll

\$9,434 Special Assessment Collections

\$8,929 Sewer Reading/Billing Adjustment

\$95,090 Reconstruction invoices due

Account 233 - Due to Municipality - Sewer - Customer AR plus payments received/not yet remitted to City.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	31,305,377	162,259,433			193,564,810	2
Materials and Supplies	160,874	2,256,545			2,417,419	3
Less Average						4
Reserve for Depreciation (111.1)	7,308,587	67,137,282			74,445,869	5
Customer Advances for Construction					0	6
Regulatory Liability	28,995	146,603			175,598	7
Average Net Rate Base	24,128,669	97,232,093	0	0	121,360,762	8
Net Operating Income	436,726	4,562,349			4,999,075	9
Net Operating Income as a percent of Average Net Rate Base	1.81%	4.69%	N/A	N/A	4.12%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	38,661	195,471	0	0	234,132	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	19,331	97,736			117,067	5
Balance End of Year	19,330	97,735	0	0	117,065	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

Docket 2800-ER-109 - Rates implemented 09/01/2022.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

Docket 2800-ER-109 was filed with the Public Service Commission in June, 2021. Final decision was signed and served July 20, 2022. Docket 2800-WR-110 was filed with the Public Service Commission December 22, 2022.

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	4,020,857	3,974,844	2
Total Sales of Water	4,020,857	3,974,844	3
Other Operating Revenues			4
Forfeited Discounts (470)	11,248	11,966	5
Rents from Water Property (472)	37,829	36,667	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	77,018	77,632	8
Total Other Operating Revenues	126,095	126,265	9
Total Operating Revenues	4,146,952	4,101,109	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	200,374	418,390	12
Pumping Expenses (620-633)	255,485	227,888	13
Water Treatment Expenses (640-652)	353,123	310,354	14
Transmission and Distribution Expenses (660-678)	706,459	587,236	15
Customer Accounts Expenses (901-906)	138,956	130,364	16
Sales Expenses (910)	6,553	7,921	17
Administrative and General Expenses (920-932)	794,331	756,889	18
Total Operation and Maintenance Expenses	2,455,281	2,439,042	19
Other Operating Expenses			20
Depreciation Expense (403)	618,537	582,244	21
Amortization Expense (404-407)	0		22
Taxes (408)	636,408	609,329	23
Total Other Operating Expenses	1,254,945	1,191,573	24
Total Operating Expenses	3,710,226	3,630,615	25
NET OPERATING INCOME	436,726	470,494	26

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- g **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)	149	857	4,501	2
Commercial (460.2)	2	114	850	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	151	971	5,351	8
Metered Sales to General Customers (461)				9
Residential (461.1)	6,354	235,529	2,041,076	10
Commercial (461.2)	408	48,301	311,356	11
Industrial (461.3)	26	39,477	161,251	12
Public Authority (461.4)	33	10,095	64,860	13
Multifamily Residential (461.5)	133	18,202	121,156	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	6,954	351,604	2,699,699	16
Private Fire Protection Service (462)	82		77,825	17
Public Fire Protection Service (463)	1		1,197,431	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	14	8,535	40,551	21
Total Sales of Water	7,202	361,110	4,020,857	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
--

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,197,431	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	1,197,431	5
Forfeited Discounts (470)		6
Customer late payment charges	11,248	7
Total Forfeited Discounts (470)	11,248	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	37,829	10
Total Rents from Water Property (472)	37,829	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	76,858	16
Reconnection Fees	160	17
Total Other Water Revenues (474)	77,018	18

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

Return on net investment in meters charges to Sewer Department.

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	55,434		55,434	49,640	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)	8,624	4,220	12,844	12,174	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)		2,803	2,803	1,006	8
Maintenance of Collecting and Impounding Reservoirs (612)	351		351	2,974	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)	5,526	123,416	128,942	352,596 *	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	69,935	130,439	200,374	418,390	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	20,353		20,353	17,034	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		165,510	165,510	151,661	19
Pumping Labor and Expenses (624)	11,627	3,908	15,535	14,983	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		15,961	15,961	12,269	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	20,173		20,173	17,056	24
Maintenance of Structures and Improvements (631)	12,038	3,238	15,276	12,922	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	610	2,067	2,677	1,963	27
Total Pumping Expenses	64,801	190,684	255,485	227,888	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	20,631		20,631	17,033	30
Chemicals (641)		161,571	161,571	100,555 *	31
Operation Labor and Expenses (642)	12,921	126,770	139,691	181,315 *	32
Miscellaneous Expenses (643)			0	0	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)		434	434	776	36
Maintenance of Water Treatment Equipment (652)	1,835	28,961	30,796	10,675 *	37
Total Water Treatment Expenses	35,387	317,736	353,123	310,354	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	20,353		20,353	17,033	40

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)		3,404	3,404	2,610	41
Transmission and Distribution Lines Expenses (662)	16,494	58,843	75,337	58,610 *	42
Meter Expenses (663)	23,200	6,553	29,753	22,659	43
Customer Installations Expenses (664)	4,559	75,406	79,965	50,076 *	44
Miscellaneous Expenses (665)	33,109	20,299	53,408	51,274	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)	20,174		20,174	17,033	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)	44	13,239	13,283	825 *	49
Maintenance of Transmission and Distribution Mains (673)	199,225	169,124	368,349	329,037	50
Maintenance of Services (675)	3,557	7,869	11,426	8,194	51
Maintenance of Meters (676)	609	2,253	2,862	1,215	52
Maintenance of Hydrants (677)	3,024	25,121	28,145	28,670	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	324,348	382,111	706,459	587,236	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	17,981		17,981	17,014	57
Meter Reading Expenses (902)	31	8,492	8,523	8,620	58
Customer Records and Collection Expenses (903)	35,799	36,653	72,452	64,448	59
Uncollectible Accounts (904)			0	282	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		40,000	40,000	40,000	62
Total Customer Accounts Expenses	53,811	85,145	138,956	130,364	63
SALES EXPENSES					64
Sales Expenses (910)		6,553	6,553	7,921	65
Total Sales Expenses	0	6,553	6,553	7,921	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	259,660	(43,976)	215,684	175,581 *	68
Office Supplies and Expenses (921)		59,790	59,790	62,878	69
Administrative Expenses Transferred--Credit (922)		5,750	5,750	5,769	70
Outside Services Employed (923)		33,594	33,594	48,349 *	71
Property Insurance (924)		17,899	17,899	16,571	72
Injuries and Damages (925)		28,451	28,451	25,299	73
Employee Pensions and Benefits (926)	52,636	328,421	381,057	376,614	74
Regulatory Commission Expenses (928)			0	31	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,243	28,139	31,382	15,756 *	77
Rents (931)		8,720	8,720	11,435	78
Maintenance of General Plant (932)	3,140	20,364	23,504	30,144	79
Total Administrative and General Expenses	318,679	475,652	794,331	756,889	80

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	866,961	1,588,320	2,455,281	2,439,042	81

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all negative This Year amounts.

1. Account 920 - Administrative and General Salaries - KU's Information Technology positions are shared with the City of Kaukauna. KU maintains these positions on it's payroll system and bills the City. While the wages are included in labor, the charges to the City are recorded as a credit to Account 920 resulting in the credit balance.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

1. Account 614 ~~Á~~ Maintenance of Wells and Springs . ~~Á~~ The prior year was high due to rehabbing of Well #5. These expenses did not recur in the test year.
2. Account 641 ~~Á~~ Chemicals . ~~Á~~ The increase is due to engineering and other expenses incurred to switch treatment chemicals from sodium silicate to polyphosphate at the plants.
3. Account 642- Operation Labor and Expenses . ~~Á~~ The decrease is due to an adjustment in the backwash sewer charges from the City due to an overbilling in prior years.
4. Account 652 ~~Á~~ Maintenance of Water Treatment Equipment - The increase represents the costs of switching from sodium silicate to polyphosphate and required parts in 2022 as well as increased maintenance costs.
5. Account 662 ~~Á~~ Transmission and Distribution Lines Expenses . ~~Á~~ The increase is due to the increase in the number and cost of locating expenses during the year.
6. Account 664 ~~Á~~ Customer Installations Expense . ~~Á~~ The increase in this account is for program expenses related to lead service replacements.
7. Account 672 ~~Á~~ Maintenance of Distribution Reservoirs and Standpipes . ~~Á~~ The increase is due to cleaning and inspecting underground reservoirs and repairing flappers to DNR specifications as well as filing paperwork with the DNR.
8. Account 920 ~~Á~~ Administrative and General Salaries - The increase is due to the human resources department, previously shared 50 percent with the City, is now 100 percent with Kaukauna Utilities.
9. Account 923 ~~Á~~ Outside Services Employed . ~~Á~~ The prior year was higher due to outside services employed for recruitment of a general manager and outside assistance with filing lead service tariff. These expenses did not recur in 2022.
10. Account 930 ~~Á~~ Miscellaneous General Expenses . ~~Á~~ The increase is due to an increase in training and participation in conventions, as well as strategic planning sessions during the year.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	586,132	566,831	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	27,064	27,951	2
Net Property Tax Equivalent	559,068	538,880	3
Social Security	73,340	65,878	4
PSC Remainder Assessment	4,000	4,571	5
Total Tax Expense	636,408	609,329	6

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: OUTAGAMIE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.350350
3. Local Tax Rate	mills	9.430450
4. School Tax Rate	mills	6.371810
5. Vocational School Tax Rate	mills	0.852030
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	20.004640
9. Less: State Credit	mills	1.180950
11. Net Tax Rate	mills	18.823690

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.430450
13. Combined School Tax Rate	mills	7.223840
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	16.654290
16. Total Tax Rate	mills	20.004640
17. Ratio of Local and School Tax to Total	dec.	0.832521
18. Total Tax Net of State Credit	mills	18.823690
19. Net Local and School Tax Rate	mills	15.671124
20. Utility Plant, Jan 1	\$	39,644,600
21. Materials & Supplies	\$	135,904
22. Subtotal	\$	39,780,504
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	39,780,504
25. Assessment Ratio	dec.	0.940211
26. Assessed Value	\$	37,402,067
27. Net Local and School Tax Rate	mills	15.671124
28. Tax Equiv. Computed for Current Year	\$	586,132

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	39,644,600
2. Materials & Supplies	\$	135,904
3. Subtotal	\$	39,780,504
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	39,780,504
6. Assessed Value	\$	37,402,067
7. Tax Equiv. Computed for Current Year	\$	586,132
8. Tax Equivalent per 1994 PSC Report	\$	181,939
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	586,132

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	7,996				7,996	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	374,446				374,446	11
Supply Mains (316)	26,411				26,411	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	408,853	0	0	0	408,853	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	303,553	49,363	8,447		344,469	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	570,695		12,721		557,974	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	15,816				15,816	21
Total Pumping Plant	890,064	49,363	21,168	0	918,259	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	38,269				38,269	24
Structures and Improvements (331)	398,363	37,957			436,320	25
Sand or Other Media Filtration Equipment (332)	1,320,222		18,994	(38,866)	1,262,362	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0			38,866	38,866	28
Total Water Treatment Plant	1,756,854	37,957	18,994	0	1,775,817	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	8,448				8,448	31
Structures and Improvements (341)	72,003				72,003	32
Distribution Reservoirs and Standpipes (342)	1,613,250				1,613,250	33
Transmission and Distribution Mains (343)	15,273,691	1,670,662	72,286		16,872,067 *	34
Services (345)	4,222,511	466,975	16,780		4,672,706 *	35
Meters (346)	2,387,357	58,325	199,135		2,246,547 *	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	2,015,909	167,190	12,771		2,170,328 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	25,593,169	2,363,152	300,972	0	27,655,349	39
GENERAL PLANT						40
Land and Land Rights (389)	4,984				4,984	41
Structures and Improvements (390)	509,841	14,000			523,841	42
Office Furniture and Equipment (391)	46,677				46,677	43
Computer Equipment (391.1)	277,902	1,679			279,581	44
Transportation Equipment (392)	337,018	184,260	70,600		450,678 *	45
Stores Equipment (393)	4,879				4,879	46
Tools, Shop and Garage Equipment (394)	160,729				160,729	47
Laboratory Equipment (395)	528				528	48
Power Operated Equipment (396)	11,760				11,760	49
Communication Equipment (397)	122	58,795			58,917 *	50
SCADA Equipment (397.1)	146,866				146,866	51
Miscellaneous Equipment (398)	6,395				6,395	52
Total General Plant	1,507,701	258,734	70,600	0	1,695,835	53
Total utility plant in service directly assignable	30,156,641	2,709,206	411,734	0	32,454,113	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	30,156,641	2,709,206	411,734	0	32,454,113	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Account 343 - Transmission and Distribution Mains
 Work Order 09097-22 Water Main Relay Project - 6th - 8th, Sullivan and Hendricks (Kenneth Area Phase 2)
 Work Order 09174-20 Water Main Relay Project - Island Street Area

Account 345 - Services
 Work Order 09097-22 Water Main Relay Project - 6th - 8th, Sullivan and Hendricks (Kenneth Area Phase 2)
 Work Order 09174-20 Water Main Relay Project - Island Street Area

Account 345 - Meters
 Due to supply chain constraints, there has been a shortage of meters and related ERTs that are compatible with our system setups. We purchased additional quantities that were available in 2022 to ensure we have enough on hand. Purchases were as follows: (24) water meters and (250) ERTs.

Account 348 - Hydrants
 Work Order 09097-22 Water Main Relay Project - 6th - 8th, Sullivan and Hendricks (Kenneth Area Phase 2)
 Work Order 09174-20 Water Main Relay Project - Island Street Area

Account 392 - Transportation Equipment
 Purchased Water Department Truck and Backhoe Loader

Account 397 - Communication Equipment
 Installation of Programmable Logic Controller System

General Footnote

Meter ERT Activity:
 (250) Purchased
 (858) Retired

Retirements for one or more accounts exceed \$50,000, please explain.

Account 343 - Transmission and Distribution Mains
 Work Order 09097-22 Water Main Relay Project - 6th - 8th, Sullivan and Hendricks (Kenneth Area Phase 2)
 Work Order 09174-20 Water Main Relay Project - Island Street Area

Account 345 - Meters
 AMI Meter Conversion

Account 392 - Transportation Equipment
 Retire old Backhoe Loader

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	6,827,388	207,207	32,312		7,002,283 *	34
Services (345)	1,827,408	87,932	7,262		1,908,078 *	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	754,746	31,000	4,781		780,965	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,409,542	326,139	44,355	0	9,691,326	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	9,409,542	326,139	44,355	0	9,691,326	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	9,409,542	326,139	44,355	0	9,691,326	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg'Zf'cbYcf'a cfY'WWti bfg'YI WYX~) \$\$\$\$Zd'YUgY'YI d'Ujb''ZUdd'JWU'Yzdfcj JXY'Wcbgfi Wjcb'Ui h cfJnUjcb'UbX'DG7 'XcW_Yh number.

Contributed Capital from Developers was recognized for the Wildlife Heights subdivision.

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	382,938	2.90%						382,938 *	5
Supply Mains (316)	24,617	1.80%	475					25,092	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	407,555		475	0	0	0	0	408,030	8
PUMPING PLANT									9
Structures and Improvements (321)	303,553	3.20%	10,368	8,447				305,474	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	218,630	4.40%	24,831	12,721				230,740	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	15,816	4.40%						15,816	14
Total Pumping Plant	537,999		35,199	21,168	0	0	0	552,030	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	323,359	3.20%	13,355					336,714	17
Sand or Other Media Filtration Equipment (332)	677,058	3.30%	42,613	18,994				700,677	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0	6.00%	1,166					1,166	20
Total Water Treatment Plant	1,000,417		57,134	18,994	0	0	0	1,038,557	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	55,547	3.20%	2,304					57,851	23
Distribution Reservoirs and Standpipes (342)	816,499	1.90%	30,652					847,151	24
Transmission and Distribution Mains (343)	2,028,919	1.30%	208,947	72,286				2,165,580	25
Services (345)	1,328,707	2.90%	128,981	16,780				1,440,908	26
Meters (346)	(339,335)	5.50%	127,432	199,135	18,264	8,959		(420,343) *	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	390,602	2.20%	46,049	12,771				423,880	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	4,280,939		544,365	300,972	18,264	8,959	0	4,515,027	30
GENERAL PLANT									31
Structures and Improvements (390)	42,306	2.90%	14,988					57,294	32
Office Furniture and Equipment (391)	10,855	5.80%	2,707					13,562	33
Computer Equipment (391.1)	266,317	26.70%	13,265					279,582	34
Transportation Equipment (392)	298,282	13.30%	31,878	70,600				259,560	35
Stores Equipment (393)	4,879	5.80%						4,879	36
Tools, Shop and Garage Equipment (394)	147,306	5.80%	9,322					156,628	37
Laboratory Equipment (395)	528	5.80%						528	38
Power Operated Equipment (396)	11,760	7.50%						11,760	39
Communication Equipment (397)	137	15.00%	4,428					4,565	40
SCADA Equipment (397.1)	146,866	9.20%						146,866	41
Miscellaneous Equipment (398)	5,895	5.80%	371					6,266	42
Total General Plant	935,131		76,959	70,600	0	0	0	941,490	43
Total accum. prov. directly assignable	7,162,041		714,132	411,734	18,264	8,959	0	7,455,134	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	7,162,041		714,132	411,734	18,264	8,959	0	7,455,134	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 - g If more than one depreciation rate is used, report the average rate in column (c).
 - g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Further depreciation will not be charged to this account until the plant value exceeds accumulated depreciation values.

End of Year Balance is less than zero for one or more accounts, please explain.

Account 346 - Meters
Due to the AMI change out process, a large amount of AMR meters have been retired from 2017-2022.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,155,144	1.30%	89,893	32,312				1,212,725	25
Services (345)	713,159	2.90%	54,165	7,262				760,062	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	221,820	2.20%	16,893	4,781				233,932	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,090,123		160,951	44,355	0	0	0	2,206,719	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	2,090,123		160,951	44,355	0	0	0	2,206,719	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,090,123		160,951	44,355	0	0	0	2,206,719	46

Age of Water Mains

- g

If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g

If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g

Report all pipe larger than 16 in diameter in the 16 in category.

Pipe Size (a)	Feet of Main											Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)		
4.000	0	0	0	747	0	9	65	31	0	541	3	1,396	1
6.000	0	0	19,712	30,872	15,764	12,982	2,964	12,134	6,819	4,614	871	106,732	2
8.000	0	0	94	7,219	2,637	7,405	13,181	38,811	89,054	58,502	25,293	242,196	3
10.000	0	0	168	838	13,587	9,353	7,744	16,277	1,600	97	22	49,686	4
12.000	653	0	726	0	371	8,260	10,928	54,348	39,919	17,728	846	133,779	5
14.000	1	0	0	0	0	0	0	0	0	0	0	1	6
16.000	0	0	0	0	0	3,475	7,161	60		42	997	11,735	7
Total	654	0	20,700	39,676	32,359	41,484	42,043	121,661	137,392	81,524	28,032	545,525	8

Describe source of information used to develop data:
GIS Software

Age of Water Mains

- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
 - g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
 - g Report all pipe larger than 14" in diameter in the 14" category.

Age of Water Mains (Page W-13)

General Footnote

The edit checks would not let me enter zero for 14" watermain. Entered a value of 1 to clear edit check.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	38,445		37,132				37,132	1
February	34,584		33,270				33,270	2
March	37,085		35,772				35,772	3
April	36,767		35,453				35,453	4
May	46,273		44,960				44,960	5
June	47,289		45,975				45,975	6
July	43,722		42,409				42,409	7
August	43,551		42,237				42,237	8
September	42,121		40,808				40,808	9
October	44,534		43,221				43,221	10
November	36,831		35,518				35,518	11
December	37,920		36,607				36,607	12
TOTAL	489,122	0	473,362	0	0	0	473,362	13

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	473,362	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	473,362	4
Less: Gallons (000s) sold to retail customers (billed, metered)	360139	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	971	7
Gallons (000s) of Non-Revenue Water	112,252	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	36,700	10
Subtotal: Unbilled Authorized Consumption	36,700	11
Total Water Loss	75,552	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	9,782	16
Subtotal Apparent Losses	9,782	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	4,135	18
Gallons (000s) estimated due to unreported and background leakage	61,635	19
Subtotal Real Losses (leakage)	65,770	20
Non-Revenue Water as percentage of net water supplied	24%	21
Total Water Loss as percentage of net water supplied	16%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	2,213	24
Date of maximum	05/24/2022	25
Cause of maximum		26
Water main break		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	992	28
Date of minimum	03/06/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,457,284	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	28	41
Number of service breaks repaired this year	4	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

- | | |
|---|--|
| g | Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs. |
| g | For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility. |
| g | If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025. |

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
10TH STREET	#10	660	10	756,000	Yes	1
BLACKWELL ST	#8	700	15	756,000	Yes	2
DODGE STREET	#5	650	12	360,000	Yes	3
ELM STREET	#4	726	10	864,000	Yes	4
RIVER STREET	#9	620	18	1,872,000	Yes	5
				4,608,000		6

Sources of Water Supply - Intake Information

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
#1 BOOSTER	KAUKAUNA		Booster	Distribution	2019	Vertical Turbine	1,200	2019	2019	Electric	100	1
#10 WELL	KAUKAUNA		Primary	Reservoir	2013	Submersible	540	2013	2013	Electric	100	2
#2 BOOSTER	KAUKAUNA		Booster	Distribution	2019	Vertical Turbine	1,200	2019	2019	Electric	100	3
#3 BOOSTER	KAUKAUNA		Booster	Distribution	1967	Vertical Turbine	2,000	1967	1967	Propane	150	4
#4 WELL	KAUKAUNA		Primary	Reservoir	2020	Submersible	600	2014	2014	Electric	60	5
#5 WELL	KAUKAUNA		Primary	Reservoir	2022	Submersible	380	2018	2018	Electric	50	6
#6 BOOSTER	KAUKAUNA		Booster	Distribution	1991	Centrifugal	700	1985	1985	Electric	20	7
#7 BOOSTER	KAUKAUNA		Booster	Distribution	1999	Centrifugal	550	2007	2007	Electric	20	8
#8 WELL	KAUKAUNA		Primary	Treatment	2016	Submersible	600	2016	2016	Electric	50	9
#9 WELL	KAUKAUNA		Primary	Treatment	2020	Vertical Turbine	1,300	2015	2015	Natural Gas	200	10

Reservoirs, Standpipes and Elevated Tanks

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
#8 Reservoir	Booster #2	1998	Reservoir	Concrete	0	15,000	1
ANN STREET	ANN STREET	1999	Elevated Tank	Steel	155	500,000	2
INDUSTRIAL	INDUSTRIAL	1974	Elevated Tank	Steel	155	500,000	3
MAIN FILTER PLANT	#1	1901	Reservoir	Concrete	0	284,000	4
MAIN FILTER PLANT	#2	1940	Reservoir	Concrete	0	295,000	5

Water Treatment Plant

- g Provide a generic description for (a). Do not give specific address of location.
- g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
#8 Filter Plant	1945	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal x Corrosion _ Other	No	Well #8	New Filter Tank - 2018	1
#9 Filter Plant	1960	2	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal x Corrosion _ Other	No	Well #9	Filter Tank Rebuilt 2013	2
Main Filter Plant	1990	2	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal x Corrosion _ Other	No	Well #4, #5, #10	Filter Tank Rebuilt 2016	3

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" in diameter in the 16" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Other Metal	Distribution	4	756	3		(5)	754	1
Other Plastic	Distribution	4	642				642	2
Lined Cast Iron (mide-1950's to early 1970)	Supply	6	1,882				1,882	3
Other Metal	Distribution	6	86,065		6,841	345	79,569	4
Other Plastic	Distribution	6	25,590	317		(712)	25,195	5
Other Plastic	Supply	6	78	9			87	6
Lined Cast Iron (mide-1950's to early 1970)	Supply	8	2,700		2,219		481	7
Other Metal	Distribution	8	28,260		443	21	27,838	8
Other Plastic	Distribution	8	201,228	8,741		(82)	209,887	9
Other Plastic	Supply	8	1,986	2,019		(15)	3,990	10
Other Metal	Distribution	10	30,581			2	30,583	11
Other Plastic	Distribution	10	19,104			(1)	19,103	12
Other Metal	Distribution	12	15,430			1,255	16,685	13
Other Plastic	Distribution	12	118,039	268		(1,214)	117,093	14
Other Metal	Distribution	14	64			(64)	0	15
Other Metal	Distribution	16	11,575		939		10,636	16
Other Plastic	Distribution	16	157	942		1	1,100	17
Total Within Municipality			544,137	12,299	10,442	(469)	545,525	18
Total Utility			544,137	12,299	10,442	(469)	545,525	19

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 36" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

The Utility does not normally construct new water main. Developers pay for the construction of all main extensions. The Utility, however, does reimburse the developers for over-sizing.

The Utility also contracts on an ongoing basis for main relay replacements performed in conjunction with the City of Kaukauna Public Work Department. The Utility finances these projects by debt issuance or the Utility's earnings. The 2022 additions were financed with debt issuance.

Adjustments are nonzero for one or more accounts, please explain.

The adjustments are due to data clean-up and field verification when pipe is exposed. The water department is now utilizing GIS data in daily workflows and main relay projects and correcting data during routine work.

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 Explain how the additions were financed.
 If assessed against property owners, explain the basis of the assessments.
 If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	682		135	(106)	441	13	1
Copper	0.750	41		1	112	152	56	2
Copper	1.000	2,070		5	(1)	2,064	50	3
PVC	1.000	3,382	142		(10)	3,514	57	4
Lead	1.250	1				1		5
Copper	1.250	6				6		6
PVC	1.250	246	59			305	1	7
Lead	1.500	3		2	(1)	0		8
Copper	1.500	28			1	29		9
PVC	1.500	52	2		(1)	53	1	10
Lead	2.000	1				1		11
Copper	2.000	35				35	3	12
PVC	2.000	89	3		(1)	91	1	13
Ductile Iron, Lined (late 1960's to present)	4.000	6				6		14
Lined Cast Iron (mide-1950's to early 1970)	4.000	4		1		3		15
PVC	4.000	17			(2)	15		16
Ductile Iron, Lined (late 1960's to present)	6.000	1				1		17
PVC	6.000	6	1			7		18
Ductile Iron, Lined (late 1960's to present)	8.000	1				1		19
PVC	8.000	22				22		20
PVC	10.000	2				2		21
Utility Total		6,695	207	144	(9)	6,749	182	22

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

For services installed by developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

Adjustments are nonzero for one or more accounts, please explain.

As part of our ongoing lateral audit, corrections were made and updated in GIS.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
3/4	7,584		723		6,861	750	6,392	275	3	3	72			6	10			100	6,861	1
1	137		9		128	0	10	81	6	8	17			2				4	128	2
1 1/2	68	4	5		67	0		19	4	4	32			2				6	67	3
2	56	14	10		60	15		22	11	8	10			3				6	60	4
3	34	5	18	(1)	20	14		10	2	5	2							1	20	5
4	14	1	6		9	1		2		4				1	1			1	9	6
Total	7,893	24	771	(1)	7,145	780	6,402	409	26	32	133			14	11			118	7,145	7

1. Indicate your residential meter replacement schedule:

☒ Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

☒ Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 7145)

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
 - g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
 - g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
 - g Totals by size in Column (f) should equal same size totals in Column (s).
 - g Explain all reported adjustments as schedule footnote.
 - g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Adjustments were made to records to reflect actual count.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Currently meters are tested and replaced within 10 years. The utility also implemented an AMI system which required the removal of the majority of the meters. This project began in 2017 and was completed in 2021.

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
Fire hydrants normally have a lead size of 6 inches or greater.
Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	986	25	18	1	994	2
Total Fire Hydrants	986	25	18	1	994	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,972
Number of Distribution System Valves end of year	2,714
Number of Distribution Valves operated during Year	700

Hydrants and Distribution System Valves

- | |
|---|
| <ul style="list-style-type: none">g Distinguish between fire and flushing hydrants by lead size.<ul style="list-style-type: none">Fire hydrants normally have a lead size of 6 inches or greater.Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.g Explain all reported adjustments in the schedule footnotes.g Report fire hydrants as within or outside the municipal boundaries.g Number of hydrants operated during year means: opened and water withdrawn.g Number of distribution valves operated during year means: fully opened and closed (exercised). |
|---|

Hydrants and Distribution System Valves (Page W-25)

Adjustments are nonzero for one or more accounts, please explain.

Adjustment was made to reflect actual count.

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #10	Turbine	09/09/2022	1
Station Meter	6	Well #8	Magnetic	09/09/2022	2
Station Meter	8	Well #4	Turbine	09/09/2022	3
Station Meter	12	Well #9	Magnetic	09/09/2022	4

Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	3,383	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	3,383	0	0	5
Customer Incentives				6
Residential Toilets	750	15	121,100	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	75	4	12,000	9
Showerheads	6,238	0	0	10
Clothes Washers	900	4	28,000	11
Dishwashers	2,100	14	29,120	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	6,050	22	24,090	17
Total Customer Incentives	16,113	59	214,310	18
TOTAL CONSERVATION	19,496	59	214,310	19

Water Conservation Programs

- | |
|---|
| <ul style="list-style-type: none">g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities). |
|---|

Water Conservation Programs (Page W-27)**Expenditures for Other Incentives are non-zero, please explain.**

Other incentives are incentives for Demand Initiated Regeneration (DIR) water softeners.

Water Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~%~~Within Muni Boundary~~%~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Kaukauna (City) **	7,007	1
Total - Outagamie County	7,007	2
Total - Customers Served	7,007	3
Total - Within Muni Boundary **	7,007	4

** = Within municipal boundary

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Lead	0.625	578		241	(27)	310		1
Copper	0.750	3,142		38	13	3,117		2
Copper	1.000	371		4	5	372		3
PVC	1.000	2,042	281		77	2,400		4
Copper	1.250	4		1	3	6		5
PVC	1.250	114	41		2	157		6
Copper	1.500	14				14		7
PVC	1.500	22			2	24		8
Ductile Iron, Lined (late 1960's to present)	2.000	1				1		9
Lead	2.000	1				1		10
Copper	2.000	46				46		11
PVC	2.000	58				58		12
Copper	2.500	1				1		13
Ductile Iron, Lined (late 1960's to present)	4.000	4			1	5		14
PVC	4.000	14	6		(2)	18		15
Ductile Iron, Lined (late 1960's to present)	6.000	4				4		16
Lined Cast Iron (mide-1950's to early 1970)	6.000	1				1		17
PVC	6.000	22	5			27		18
PVC	8.000	10			2	12		19
Utility Total		6,449	333	284	76	6,574		20

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Privately-Owned Water Service Lines (Page W-29)

General Footnote

Private Water Service removals were funded through the DNR funds.

g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.

g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.

g For residential arrears, include billed amounts past due and unpaid.

g ~~Q: For residential arrears, include billed amounts past due and unpaid.~~

g ~~Q: For residential arrears, include billed amounts past due and unpaid.~~

PSCW Annual Report

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	53,963,923	47,558,055	2
Total Sales of Electricity	53,963,923	47,558,055	3
Other Operating Revenues			4
Forfeited Discounts (450)	74,414	64,048	5
Miscellaneous Service Revenues (451)	18,594	15,325	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	230,481	231,267	8
Interdepartmental Rents (455)	9,702	9,702	9
Other Electric Revenues (456)	193,452	202,922	10
Total Other Operating Revenues	526,643	523,264	11
Total Operating Revenues	54,490,566	48,081,319	12
Operation and Maintenance Expenses			13
Power Production Expenses (500-557)	35,843,754	31,644,128	14
Transmission Expenses (560-573)	0	0	15
Distribution Expenses (580-598)	2,362,076	2,106,113	16
Customer Accounts Expenses (901-905)	538,558	707,649	17
Customer Service and Informational Expenses (906)	0	0	18
Sales Expenses (911-916)	26,213	58,035	19
Administrative and General Expenses (920-932)	3,340,360	3,120,497	20
Total Operation and Maintenance Expenses	42,110,961	37,636,422	21
Other Expenses			22
Depreciation Expense (403)	5,118,086	4,902,980	23
Amortization Expense (404-407)			24
Taxes (408)	2,699,170	2,677,466	25
Total Other Expenses	7,817,256	7,580,446	26
Total Operating Expenses	49,928,217	45,216,868	27
NET OPERATING INCOME	4,562,349	2,864,451	28

Sales of Electricity by Rate Schedule

- g Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- g Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	kWh (f)	On-Peak kWh (g)	Off-Peak kWh (h)	Billed Demand kW (i)	Customer Demand kW (j)	Tariff Revenues (k)	PCAC Revenues (l)	Total Revenues (k+l) (m)	
<u>Residential Sales</u>													
Residential	RG-1	N	N	14,029	125,854,247					14,295,816	1,247,765	15,543,581	1
Residential	RG-2	Y	N	18	115,433	30,872	84,561			12,234	1,158	13,392	2
TOTAL				14,047	125,969,680	30,872	84,561	0	0	14,308,050	1,248,923	15,556,973	3
<u>Commercial & Industrial</u>													
Small Power	CP-1	N	Y	139	36,159,147			127,635	164,758	3,463,380	330,316	3,793,696	4
Small Power	CP-1 TOD	Y	Y	3	896,096	279,117	616,979	2,533	3,022	80,404	8,633	89,037	5
Large Power	CP-2	Y	Y	53	132,862,121	56,330,442	76,531,679	335,713	415,712	9,903,327	1,207,612	11,110,939	6
Large Power	CP-2 - NLMP (Rider)	N	N									0	7
Industrial Power	CP-3	Y	Y	3	220,598,347	75,344,630	145,253,717	331,105	861,420	15,189,968	1,976,070	17,166,038	8
Industrial Power	CP-3 - NLMP (Rider)	N	N									0	9
General Service	GS-1	N	N	1,691	32,276,051					3,702,260	289,343	3,991,603	10
General Service	GS-2	Y	N	40	517,924	148,016	369,908			55,303	3,775	59,078	11
TOTAL				1,929	423,309,686	132,102,205	222,772,283	796,986	1,444,912	32,394,642	3,815,749	36,210,391	12
<u>Lighting Service</u>													
Street Lighting	MS-1	N	N	11	1,494,179					411,817	8,740	420,557	13
TOTAL				11	1,494,179	0	0	0	0	411,817	8,740	420,557	14
<u>Sales for Resale</u>													
WPPI	RESALE-1	N	N	1	15,387,791					1,776,002	0	1,776,002	15
TOTAL				1	15,387,791	0	0	0	0	1,776,002	0	1,776,002	16
GRAND TOTAL				15,988	566,161,336	132,133,077	222,856,844	796,986	1,444,912	48,890,511	5,073,412	53,963,923	17

Does the utility serve any dairy farms? YES

Sales of Electricity by Rate Schedule

- g
- Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- g
- Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 100 W	406	1
MS-1	High Pressure Sodium - 250 W	319	2
MS-1	High Pressure Sodium - 400 W	90	3
MS-1	LED - 25 W	1657	4
MS-1	LED - 76 W	429	5
MS-1	LED - 150 W	180	6

Electric Other Operating Revenues

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Description (a)	Amount (b)	
Forfeited Discounts (450)		1
Customer late payment charges	74,414	2
Total Forfeited Discounts (450)	74,414	3
Miscellaneous Service Revenues (451)		4
Neutral Isolator Fees	1,259	5
Reconnection & NSF Charges	12,835	6
Temporary Service Charges	4,500	7
Total Miscellaneous Service Revenues (451)	18,594	8
Sales of Water and Water Power (453)		9
None		10
Total Sales of Water and Water Power (453)	0	11
Rent from Electric Property (454)		12
ATC Fiber Rental	16,845	13
Pole Rental	208,636	14
WPPI Island St Peaker Plant Land Rental	5,000	15
Total Rent from Electric Property (454)	230,481	16
Interdepartmental Rents (455)		17
Rent from Water Utility	9,702	18
Total Interdepartmental Rents (455)	9,702	19
Other Electric Revenues (456)		20
Sales Tax Discount	6,144	21
Wholesale Delivery Service	187,308	22
Total Other Electric Revenues (456)	193,452	23

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
POWER PRODUCTION EXPENSES					1
STEAM POWER GENERATION EXPENSES					2
Operation Supervision and Engineering (500)			0	0	3
Fuel (501)			0	0	4
Steam Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Electric Expenses (505)			0	0	8
Miscellaneous Steam Power Expenses (506)			0	0	9
Rents (507)			0	0	10
Maintenance Supervision and Engineering (510)			0	0	11
Maintenance of Structures (511)			0	0	12
Maintenance of Boiler Plant (512)			0	0	13
Maintenance of Electric Plant (513)			0	0	14
Maintenance of Miscellaneous Steam Plant (514)			0	0	15
Total Steam Power Generation Expenses	0	0	0	0	16
HYDRAULIC POWER GENERATION EXPENSES					17
Operation Supervision and Engineering (535)	154,825	28	154,853	157,489	18
Water for Power (536)			0	0	19
Hydraulic Expenses (537)	90,894	40,175	131,069	139,587	20
Electric Expenses (538)	180,810	117,049	297,859	295,759	21
Miscellaneous Hydraulic Power Generation Expenses (539)	80,123	268,477	348,600	278,186 *	22
Rents (540)			0	0	23
Maintenance Supervision and Engineering (541)	90,955		90,955	106,786	24
Maintenance of Structures (542)	4,329	77,752	82,081	28,340 *	25
Maintenance of Reservoirs, Dams and Waterways (543)	142	153,903	154,045	836,280 *	26
Maintenance of Electric Plant (544)	97,954	15,998	113,952	106,043	27
Maintenance of Miscellaneous Hydraulic Plant (545)		4,520	4,520	7,635	28
Total Hydraulic Power Generation Expenses	700,032	677,902	1,377,934	1,956,105	29
OTHER POWER GENERATION EXPENSES					30
Operation Supervision and Engineering (546)	7,608		7,608	8,646	31
Fuel (547)			0	0	32
Generation Expenses (548)	28,338	25,710	54,048	46,675	33
Miscellaneous Other Power Generation Expenses (549)			0	0	34
Rents (550)			0	0	35
Maintenance Supervision and Engineering (551)	7,379		7,379	8,711	36
Maintenance of Structures (552)			0	6,560	37
Maintenance of Generating and Electric Plant (553)	5,833	8,505	14,338	19,029	38
Maintenance of Miscellaneous Other Power Generating Plant (554)			0	0	39
Total Other Power Generation Expenses	49,158	34,215	83,373	89,621	40

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
OTHER POWER SUPPLY EXPENSES					41
Purchased Power (555)		33,940,646	33,940,646	29,201,524 *	42
System Control and Load Dispatching (556)	358,889	82,912	441,801	396,878	43
Other Expenses (557)			0	0	44
Total Other Power Supply Expenses	358,889	34,023,558	34,382,447	29,598,402	45
Total Power Production Expenses	1,108,079	34,735,675	35,843,754	31,644,128	46
TRANSMISSION EXPENSES					47
Operation Supervision and Engineering (560)			0	0	48
Load Dispatching (561)			0	0	49
Station Expenses (562)			0	0	50
Overhead Line Expenses (563)			0	0	51
Underground Line Expenses (564)			0	0	52
Miscellaneous Transmission Expenses (566)			0	0	53
Rents (567)			0	0	54
Maintenance Supervision and Engineering (568)			0	0	55
Maintenance of Structures (569)			0	0	56
Maintenance of Station Equipment (570)			0	0	57
Maintenance of Overhead Lines (571)			0	0	58
Maintenance of Underground Lines (572)			0	0	59
Maintenance of Miscellaneous Transmission Plant (573)			0	0	60
Total Transmission Expenses	0	0	0	0	61
DISTRIBUTION EXPENSES					62
Operation Supervision and Engineering (580)	476,685	25,736	502,421	475,999	63
Load Dispatching (581)	133,496		133,496	120,317	64
Station Expenses (582)	99,598	73,405	173,003	144,407 *	65
Overhead Line Expenses (583)	3,791	64,658	68,449	67,390	66
Underground Line Expenses (584)		211,282	211,282	210,673	67
Street Lighting and Signal System Expenses (585)	87		87	724	68
Meter Expenses (586)	56,835	70,694	127,529	60,248 *	69
Customer Installations Expenses (587)		100	100	503	70
Miscellaneous Distribution Expenses (588)	160,233	202,624	362,857	298,746 *	71
Rents (589)			0	0	72
Maintenance Supervision and Engineering (590)	63,373	24,086	87,459	88,588	73
Maintenance of Structures (591)			0	11	74
Maintenance of Station Equipment (592)	109,231	86,373	195,604	173,794	75
Maintenance of Overhead Lines (593)	135,279	264,147	399,426	380,144	76
Maintenance of Underground Lines (594)	41,086	46,263	87,349	83,321	77
Maintenance of Line Transformers (595)	1,052	7,737	8,789	6,861	78
Maintenance of Street Lighting and Signal Systems (596)	3,598	627	4,225	(5,613)	79
Maintenance of Meters (597)			0	0	80

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Maintenance of Miscellaneous Distribution Plant (598)			0	0	81
Total Distribution Expenses	1,284,344	1,077,732	2,362,076	2,106,113	82
CUSTOMER ACCOUNTS EXPENSES					83
Supervision (901)	79,457		79,457	75,230	84
Meter Reading Expenses (902)		38,996	38,996	42,992	85
Customer Records and Collection Expenses (903)	162,915	186,817	349,732	342,516	86
Uncollectible Accounts (904)		70,373	70,373	246,911 *	87
Miscellaneous Customer Accounts Expenses (905)			0	0	88
Total Customer Accounts Expenses	242,372	296,186	538,558	707,649	89
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					90
Customer Service and Informational Expenses (906)			0	0	91
Total Customer Service and Informational Expenses	0	0	0	0	92
SALES EXPENSES					93
Supervision (911)			0	0	94
Demonstrating and Selling Expenses (912)			0	0	95
Advertising Expenses (913)		26,213	26,213	58,035 *	96
Miscellaneous Sales Expenses (916)			0	0	97
Total Sales Expenses	0	26,213	26,213	58,035	98
ADMINISTRATIVE AND GENERAL EXPENSES					99
Administrative and General Salaries (920)	703,226	(175,904)	527,322	464,256	100
Office Supplies and Expenses (921)	5,500	222,618	228,118	248,601	101
Administrative Expenses Transferred -- Credit (922)		30,220	30,220	30,787	102
Outside Services Employed (923)		129,521	129,521	193,182 *	103
Property Insurance (924)		161,087	161,087	149,142	104
Injuries and Damages (925)		116,065	116,065	103,193	105
Employee Pensions and Benefits (926)	262,668	1,291,522	1,554,190	1,539,555	106
Regulatory Commission Expenses (928)		208,688	208,688	49,257 *	107
Duplicate Charges -- Credit (929)			0	0	108
Miscellaneous General Expenses (930)	11,583	138,558	150,141	84,595 *	109
Rents (931)			0	0	110
Maintenance of General Plant (932)	110,904	184,544	295,448	319,503	111
Total Administrative and General Expenses	1,093,881	2,246,479	3,340,360	3,120,497	112
TOTAL OPERATION AND MAINTENANCE EXPENSES	3,728,676	38,382,285	42,110,961	37,636,422	113

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Electric Operation & Maintenance Expenses (Page E-04)

Explain all negative This Year amounts.

Negative amounts in administrative and general represent charges to the City for shared positions.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

1. Account 539 ~~Á~~ Misc. Hydraulic Power Generation Expenses . ~~Á~~The increase is due to FERC Part 12D Safety inspections, FERC invasive species monitoring and reporting and the 5 year review and update of the FERC Emergency Action Plan.
2. Account 542 ~~Á~~ Maintenance of Structures . ~~Á~~The increase is due to hydro dive inspections and sounding survey at City Plant, dive inspections and concrete repairs at Rapide Croche Plant, and dive inspections at Combined Locks plant.
3. Account 543 ~~Á~~ Maintenance of Reservoirs, Dams, and Waterways . ~~Á~~The expenses were higher than usual in 2021 due to a sinkhole formed at the Badger Hydro Plant trash rack structure in the canal. The repair required extensive work including dive inspections, concrete fill and repairs and removal of the trash rack structure from the power canal.
4. Account 555 ~~Á~~ Purchased Power . ~~Á~~This reflects the actual wholesale cost of power paid.
5. Account 582 ~~Á~~ Station Expenses . ~~Á~~The increase is due to an increase in labor allocations to station expense.
6. Account 586 ~~Á~~ Meter Expenses . ~~Á~~The increase is to expensing of meter PT and CTs from inventory.
7. Account 588 ~~Á~~ Miscellaneous Distribution Expense . ~~Á~~The increase is due to software maintenance for ARC flash and AUD software maintenance.
8. Account 904 ~~Á~~ Uncollectible Accounts . ~~Á~~During 2017, KU's largest customer, Appleton Coated, filed for Ch. 128 Receivership (an alternative to bankruptcy). Because of this, their current bill was uncollectible per law and required to be written off. Per 2800-ER-108, Interim Order Point 8, Kaukauna was allowed to defer this expense and amortize the balance over 10 years beginning in 2018, allowing annual uncollectible expense (debit) of \$220,136. See also 2800-TE-103, Order Point 3.

Per 2800-ER-109, Order Point 3, Kaukauna is also amortizing \$144,645 to Account 904 for a period of 6 years.

The net of these two amounts results in \$75,490 annually to Account 904.
9. Account 913 ~~Á~~ Advertising . ~~Á~~The increase in 2021 was due to Kaukauna Utilities %Community Recharge+~~Á~~Initiative related to COVID-19. Donations and utility match funds were used to aid our customers and support local nonprofits that help our customers make rent payments and provide for basic needs. For these efforts, we were presents with the American Public Power Association Sue Kelly Community Service award.
10. Account 923 ~~Á~~ Outside Services Employed . ~~Á~~The increase in 2021 was due to utilizing an outside recruitment for the General Manager position, as well as contracted IT help desk services.
11. Account 928 ~~Á~~ Regulatory Commission Expenses . ~~Á~~The 2022 expenses in this account is for expenses related to Docket No. 2800-ER-109 (KU Electric Rate Study 2021).
12. Account 930 ~~Á~~ Misc. General Exepnses - The increase is due to strategic planning and training returning to pre-pandemic levels.

Taxes (Acct. 408 - Electric)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	1,546,431	1,582,045	1
Social Security	295,258	274,437	2
Wisconsin Gross Receipts Tax	811,486	768,413	3
PSC Remainder Assessment	45,995	52,571	4
Total Tax Expense	2,699,170	2,677,466	5

Electric Property Tax Equivalent - Detail

- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: OUTAGAMIE(2)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.350350
3. Local Tax Rate	mills	9.430450
4. School Tax Rate	mills	6.371810
5. Vocational School Tax Rate	mills	0.852030
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	20.004640
9. Less: State Credit	mills	1.180950
11. Net Tax Rate	mills	18.823690

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.430450
13. Combined School Tax Rate	mills	7.223840
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	16.654290
16. Total Tax Rate	mills	20.004640
17. Ratio of Local and School Tax to Total	dec.	0.832521
18. Total Tax Net of State Credit	mills	18.823690
19. Net Local and School Tax Rate	mills	15.671124
20. Utility Plant, Jan 1	\$	171,275,056
21. Materials & Supplies	\$	2,050,539
22. Subtotal	\$	173,325,595
23. Less: Plant Outside Limits	\$	68,370,050
24. Taxable Assets	\$	104,955,545
25. Assessment Ratio	dec.	0.940211
26. Assessed Value	\$	98,680,358
27. Net Local and School Tax Rate	mills	15.671124
28. Tax Equiv. Computed for Current Year	\$	1,546,431

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	171,275,056
2. Materials & Supplies	\$	2,050,539
3. Subtotal	\$	173,325,595
4. Less: Plant Outside Limits	\$	68,370,050
5. Taxable Assets	\$	104,955,545
6. Assessed Value	\$	98,680,358
7. Tax Equiv. Computed for Current Year	\$	1,546,431
8. Tax Equivalent per 1994 PSC Report	\$	451,463
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,546,431

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	534,579				534,579	3
Miscellaneous Intangible Plant (303)	0	303,372			303,372 *	4
Total Intangible Plant	534,579	303,372	0	0	837,951	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	961,475				961,475	16
Structures and Improvements (331)	13,246,185				13,246,185	17
Reservoirs, Dams and Waterways (332)	19,205,629	207,642			19,413,271 *	18
Water Wheels, Turbines and Generators (333)	28,990,541	161,640			29,152,181 *	19
Accessory Electric Equipment (334)	7,165,588				7,165,588	20
Miscellaneous Power Plant Equipment (335)	425,535				425,535	21
Roads, Railroads and Bridges (336)	646,525				646,525	22
Total Hydraulic Production Plant	70,641,478	369,282	0	0	71,010,760	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	87,006				87,006	25
Structures and Improvements (341)	192,107	65,278	28,417		228,968 *	26
Fuel Holders, Producers and Accessories (342)	182,862				182,862	27
Prime Movers (343)	1,474,240				1,474,240	28
Generators (344)	459,072				459,072	29
Accessory Electric Equipment (345)	471,185				471,185	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	2,866,472	65,278	28,417	0	2,903,333	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	736,487				736,487	45
Structures and Improvements (361)	1,019,692				1,019,692	46
Station Equipment (362)	19,088,295				19,088,295	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	9,920,879	145,146	8,290		10,057,735 *	49
Overhead Conductors and Devices (365)	9,098,187	161,786	6,185		9,253,788 *	50
Underground Conduit (366)	1,817,181	166,359	817		1,982,723 *	51
Underground Conductors and Devices (367)	9,475,699	178,894	9,716		9,644,877 *	52
Line Transformers (368)	7,215,361	1,193,473	51,677		8,357,157 *	53
Services (369)	3,367,024	173,193	2,352		3,537,865 *	54
Meters (370)	2,606,647	126,762	755		2,732,654 *	55
Installations on Customers' Premises (371)	2,315				2,315	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	2,848,086	173,689	29,020		2,992,755 *	58
Total Distribution Plant	67,195,853	2,319,302	108,812	0	69,406,343	59
GENERAL PLANT						60
Land and Land Rights (389)	629,514				629,514	61
Structures and Improvements (390)	10,579,081	111,579			10,690,660 *	62
Office Furniture and Equipment (391)	428,557				428,557	63
Computer Equipment (391.1)	2,424,323	155,584			2,579,907 *	64
Transportation Equipment (392)	2,423,268	317,621	23,170		2,717,719 *	65
Stores Equipment (393)	149,519				149,519	66
Tools, Shop and Garage Equipment (394)	475,225	14,296	25,667		463,854	67
Laboratory Equipment (395)	126,142		75,592		50,550 *	68
Power Operated Equipment (396)	477,419	127,956			605,375 *	69
Communication Equipment (397)	1,522,080	17,639	2,404		1,537,315	70
SCADA Equipment (397.1)	17,000				17,000	71
Miscellaneous Equipment (398)	0				0	72

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Tangible Property (399)	0				0	73
Total General Plant	19,252,128	744,675	126,833	0	19,869,970	74
Total utility plant in service directly assignable	160,490,510	3,801,909	264,062	0	164,028,357	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	160,490,510	3,801,909	264,062	0	164,028,357	77

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Electric Utility Plant in Service - Plant Financed by Utility or Municipality (Page E-07)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Account 302 - Franchises and Consents

Work Order 07739-15 FERC license to continue to operate and maintain the Kimberly Hydroelectric Plant (licenses have a term of 30 to 50 years) - \$303,372

Account 332 - Reservoirs, Dams and Waterways

Work Order 07817-20 Rebuild Badger Rack Raker at the Point \$84,228
Work Order 07709-12 Kaukauna City Plant Hydro Barrier \$123,413

Account 333 - Water Wheels, Turbines and Generators

Work Order 07825-22 Kimberly Hydro Plant Concrete Repair on Draft Tubes and Intake Piers \$161,640

Account 341 - Structures and Improvements

Elm Street Gas Turbine tear down and reconstruction of roof \$65,278

Account 364 - Poles, Towers and Fixtures

The additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 365 - Overhead Conductors and Devices

Work Order 14462-21 Dodge St and Boyd St GOAB Switch \$85,419
Work Order 14645-22 Island St work for bridge rebuild \$15,747

The remainder of additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 366 - Underground Conduit

Work Order 14731-22 Roosevelt Road \$20,391
Work Order 14650-22 Royal St Pat #3 \$17,758
Work Order 14573-21 Ridgecrest, Inside Park Place subdivision \$31,777
Work Order 14479-21 Countryside Estates \$13,550
Work Order 14516-21 Fox Valley Tool & Die new service \$16,761

The remainder of additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 367 - Underground Conductors and Devices

Work Order 14548-21 Hyland Ave extension \$11,201
Work Order 14573-21 Ridgecrest, Inside Park Place subdivision \$44,036
Work Order 14731-22 Roosevelt Road \$11,689

The remainder of additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 368 - Line Transformers

The cost of transformers has significantly increased over the year, driving up our cost to obtain transformers for system reliability and new development. Additional quantities were also ordered to ensure KU is able to meet economic development demands while also dealing with significant supply chain constraints.

Account 369 - Services

The additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 370 - Meters

Routine purchase of meters throughout the year.

Account 373 - Street Lighting

The additions to this account are the sum of a large quantity of work orders throughout the year. The work order information will be furnished in excel upon request.

Account 390 - Structures and Improvements

Work Order 07823-21 Replacement of generator at main office building \$111,579

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Account 391.1 Computer Equipment
Work Order 07821-21 Implementation of AUD for utility line design \$148,868
System Analysis software for buildings \$6,716

Account 392 Transportation Equipment
Pole Trailer \$31,705
Bucket Truck \$285,913

Account 396 - Power Operated Equipment
Trencher with backhoe and dig attachment \$127,956

Retirements for one or more accounts exceed \$50,000, please explain.

Account 368- Line Transformers
Retirement of transformers.

Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	0				0	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	1,699,817	42,886	1,420		1,741,283	49
Overhead Conductors and Devices (365)	1,505,586	41,595	1,023		1,546,158	50
Underground Conduit (366)	729,023	47,979	328		776,674	51
Underground Conductors and Devices (367)	3,924,122	203,292	4,024		4,123,390 *	52
Line Transformers (368)	189,360				189,360	53
Services (369)	855,552	33,327	598		888,281	54
Meters (370)	0				0	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	155,108	3,695	1,580		157,223	58
Total Distribution Plant	9,058,568	372,774	8,973	0	9,422,369	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	0				0	64
Transportation Equipment (392)	0				0	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	97,349				97,349	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72

Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Tangible Property (399)	0				0	73
Total General Plant	97,349	0	0	0	97,349	74
Total utility plant in service directly assignable	9,155,917	372,774	8,973	0	9,519,718	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	9,155,917	372,774	8,973	0	9,519,718	77

Electric Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Electric Utility Plant in Service - Plant Financed by Contributions (Page E-08)

5 XXJhcbg'Zf'cbYcf'a cfYUWti bfg'YI WYX~) \$\$\$\$Zd'YUgYI d'Ujb''ZUdd'JWU'Yzdfcj JXYVebgfi Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

Account 367

Additions are comprised of the sum of a large amount of work orders throughout the year. The work order information will be provided in excel upon request.

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
STEAM PRODUCTION PLANT									1
Structures and Improvements (311)	0							0	2
Boiler Plant Equipment (312)	0							0	3
Engines and Engine Driven Generators (313)	0							0	4
Turbogenerator Units (314)	0							0	5
Accessory Electric Equipment (315)	0							0	6
Miscellaneous Power Plant Equipment (316)	0							0	7
Total Steam Production Plant	0		0	0	0	0	0	0	8
HYDRAULIC PRODUCTION PLANT									9
Structures and Improvements (331)	7,229,988	4.00%	529,847					7,759,835	10
Reservoirs, Dams and Waterways (332)	7,093,525	3.00%	579,283					7,672,808	11
Water Wheels, Turbines and Generators (333)	5,770,270	2.10%	610,499					6,380,769	12
Accessory Electric Equipment (334)	3,357,629	3.00%	214,968					3,572,597	13
Miscellaneous Power Plant Equipment (335)	229,338	3.30%	14,043					243,381	14
Roads, Railroads and Bridges (336)	341,981	2.00%	12,930					354,911	15
Total Hydraulic Production Plant	24,022,731		1,961,570	0	0	0	0	25,984,301	16
OTHER PRODUCTION PLANT									17
Structures and Improvements (341)	154,178	3.00%	6,316	28,417				132,077	18
Fuel Holders, Producers and Accessories (342)	145,380	3.50%	6,400					151,780	19
Prime Movers (343)	1,359,438	3.50%	51,598					1,411,036	20
Generators (344)	459,072	3.50%						459,072	21
Accessory Electric Equipment (345)	432,566	3.50%	16,491					449,057	22
Miscellaneous Power Plant Equipment (346)	0	3.30%						0	23
Total Other Production Plant	2,550,634		80,805	28,417	0	0	0	2,603,022	24
TRANSMISSION PLANT									25
Structures and Improvements (352)	0							0	26
Station Equipment (353)	0							0	27

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Towers and Fixtures (354)	0							0	28
Poles and Fixtures (355)	0							0	29
Overhead Conductors and Devices (356)	0							0	30
Underground Conduit (357)	0							0	31
Underground Conductors and Devices (358)	0							0	32
Roads and Trails (359)	0							0	33
Total Transmission Plant	0		0	0	0	0	0	0	34
DISTRIBUTION PLANT									35
Structures and Improvements (361)	247,994	3.00%	30,591					278,585	36
Station Equipment (362)	8,475,437	3.20%	610,825					9,086,262	37
Storage Battery Equipment (363)	0							0	38
Poles, Towers and Fixtures (364)	4,238,375	3.90%	389,583	8,290	24,199	2,445		4,597,914	39
Overhead Conductors and Devices (365)	3,983,612	3.10%	284,456	6,185	11,839	17,948		4,267,992	40
Underground Conduit (366)	329,239	2.00%	37,999	817	1,396			365,025	41
Underground Conductors and Devices (367)	3,751,805	3.30%	315,490	9,716	9,061	2,635		4,051,153	42
Line Transformers (368)	3,624,404	3.30%	256,947	51,677	17,281	1,677		3,814,070	43
Services (369)	2,204,498	4.10%	141,550	2,352	3,288	231		2,340,639	44
Meters (370)	(1,240,822)	5.00%	133,483	755	230			(1,108,324)	45
Installations on Customers' Premises (371)	0	5.60%	130					130	46
Leased Property on Customers' Premises (372)	0							0	47
Street Lighting and Signal Systems (373)	1,875,246	5.10%	148,941	29,020	18,150			1,977,017	48
Total Distribution Plant	27,489,788		2,349,995	108,812	85,444	24,936	0	29,670,463	49
GENERAL PLANT									50
Structures and Improvements (390)	4,189,299	2.56%	272,253					4,461,552	51
Office Furniture and Equipment (391)	272,599	6.25%	26,785					299,384	52
Computer Equipment (391.1)	2,341,963	20.00%	237,944					2,579,907	53
Transportation Equipment (392)	1,808,620	10.00%	163,374	23,170		15,851		1,964,675	54

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Stores Equipment (393)	106,630	5.00%	7,476					114,106	55
Tools, Shop and Garage Equipment (394)	467,348	6.67%	22,172	25,667				463,853	56
Laboratory Equipment (395)	88,483	5.00%	4,417	75,592		15,000		32,308	57
Power Operated Equipment (396)	336,449	10.00%	36,201					372,650	58
Communication Equipment (397)	937,555	10.00%	152,969	2,404		925		1,089,045	59
SCADA Equipment (397.1)	12,750	10.00%	1,700					14,450	60
Miscellaneous Equipment (398)	0	6.70%						0	61
Other Tangible Property (399)	0							0	62
Total General Plant	10,561,696		925,291	126,833	0	31,776	0	11,391,930	63
Total accum. prov. directly assignable	64,624,849		5,317,661	264,062	85,444	56,712	0	69,649,716	64
Common Utility Plant Allocated to Electric Department	0							0	65
TOTAL ACCUM, PROV, FOR DEPRECIATION	64,624,849		5,317,661	264,062	85,444	56,712	0	69,649,716	66

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 - g If more than one depreciation rate is used, report the average rate in column (c).
 - g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page E-09)

End of Year Balance is less than zero for one or more accounts, please explain.

Account 370 - Due to the AMI conversion process, a large amount of AMR meters have were junked from 2017-2020.

Electric Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
STEAM PRODUCTION PLANT									1
Structures and Improvements (311)	0							0	2
Boiler Plant Equipment (312)	0							0	3
Engines and Engine Driven Generators (313)	0							0	4
Turbogenerator Units (314)	0							0	5
Accessory Electric Equipment (315)	0							0	6
Miscellaneous Power Plant Equipment (316)	0							0	7
Total Steam Production Plant	0		0	0	0	0	0	0	8
HYDRAULIC PRODUCTION PLANT									9
Structures and Improvements (331)	0							0	10
Reservoirs, Dams and Waterways (332)	0							0	11
Water Wheels, Turbines and Generators (333)	0							0	12
Accessory Electric Equipment (334)	0							0	13
Miscellaneous Power Plant Equipment (335)	0							0	14
Roads, Railroads and Bridges (336)	0							0	15
Total Hydraulic Production Plant	0		0	0	0	0	0	0	16
OTHER PRODUCTION PLANT									17
Structures and Improvements (341)	0							0	18
Fuel Holders, Producers and Accessories (342)	0							0	19
Prime Movers (343)	0							0	20
Generators (344)	0							0	21
Accessory Electric Equipment (345)	0							0	22
Miscellaneous Power Plant Equipment (346)	0							0	23
Total Other Production Plant	0		0	0	0	0	0	0	24
TRANSMISSION PLANT									25
Structures and Improvements (352)	0							0	26
Station Equipment (353)	0							0	27

Electric Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Towers and Fixtures (354)	0							0	28
Poles and Fixtures (355)	0							0	29
Overhead Conductors and Devices (356)	0							0	30
Underground Conduit (357)	0							0	31
Underground Conductors and Devices (358)	0							0	32
Roads and Trails (359)	0							0	33
Total Transmission Plant	0		0	0	0	0	0	0	34
DISTRIBUTION PLANT									35
Structures and Improvements (361)	0							0	36
Station Equipment (362)	0							0	37
Storage Battery Equipment (363)	0							0	38
Poles, Towers and Fixtures (364)	1,398,288	3.90%	67,101	1,420	4,147			1,459,822	39
Overhead Conductors and Devices (365)	1,279,136	3.10%	47,302	1,023	1,960			1,323,455	40
Underground Conduit (366)	211,428	2.00%	15,057	328	560			225,597	41
Underground Conductors and Devices (367)	2,014,941	3.30%	132,784	4,024	3,752			2,139,949	42
Line Transformers (368)	69,833	3.30%	6,249		237			75,845	43
Services (369)	854,573	4.10%	33,076	598	835			886,216	44
Meters (370)	0							0	45
Installations on Customers' Premises (371)	0							0	46
Leased Property on Customers' Premises (372)	0							0	47
Street Lighting and Signal Systems (373)	90,794	5.10%	7,964	1,580	989			96,189	48
Total Distribution Plant	5,918,993		309,533	8,973	12,480	0	0	6,207,073	49
GENERAL PLANT									50
Structures and Improvements (390)	0							0	51
Office Furniture and Equipment (391)	0							0	52
Computer Equipment (391.1)	0							0	53
Transportation Equipment (392)	0							0	54

Electric Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Stores Equipment (393)	0							0	55
Tools, Shop and Garage Equipment (394)	0							0	56
Laboratory Equipment (395)	0							0	57
Power Operated Equipment (396)	0							0	58
Communication Equipment (397)	97,349	10.00%						97,349	59
SCADA Equipment (397.1)	0							0	60
Miscellaneous Equipment (398)	0							0	61
Other Tangible Property (399)	0							0	62
Total General Plant	97,349		0	0	0	0	0	97,349	63
Total accum. prov. directly assignable	6,016,342		309,533	8,973	12,480	0	0	6,304,422	64
Common Utility Plant Allocated to Electric Department	0							0	65
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,016,342		309,533	8,973	12,480	0	0	6,304,422	66

Transmission and Distribution Lines

Enter the miles of distribution and transmission lines in your system. Enter the lines as either distribution or transmission in the same manner in which they are booked for accounting purposes.

Classification (a)	Miles of Line Owned				Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) Urban						1
Pole Lines						2
2.4/4.16 kV (4kV)	0				0	3
7.2/12.5 kV (12kV)	106	1	1		106	4
14.4/24.9 kV (25kV)	0				0	5
19.9/34.5 kV (34.5kV)	14	1			15	6
All Secondary	144		1		143	7
Underground Lines						8
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	125	7	3		129	10
14.4/24.9 kV (25kV)	0				0	11
19.9/34.5 kV (34.5kV)	0				0	12
All Secondary	129	5	1		133	13
Primary Distribution System Voltage(s) Rural						14
Pole Lines						15
2.4/4.16 kV (4kV)	0				0	16
7.2/12.5 kV (12kV)	69	1	1		69	17
14.4/24.9 kV (25kV)	0				0	18
19.9/34.5 kV (34.5kV)	1				1	19
All Secondary	9				9	20
Underground Lines						21
2.4/4.16 kV (4kV)	0				0	22
7.2/12.5 kV (12kV)	36				36	23
14.4/24.9 kV (25kV)	0				0	24
19.9/34.5 kV (34.5kV)	0				0	25
All Secondary	21	1			22	26
Transmission System						27
Pole Lines						28
34.5 kV	0				0	29
69 kV	0				0	30
115 kV	0				0	31
138 kV	0				0	32
Underground Lines						33
34.5 kV	0				0	34
69 kV	0				0	35
115 kV	0				0	36
138 kV	0				0	37

Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

		Monthly Peak Usage				Monthly	
		Month	kW	Day of Week	Date	Time Ending (HH:MM)	Energy Usage (kWh)
SYSTEM: KAUKAUNA		(a)	(b)	(c)	(d)	(e)	(f)
Type of Reading: 60 minutes integrated							
Supplier: Wisconsin Public Power (WPPI)							
	January	92,965	Saturday	01/29/2022	10:00	44,351,866	1
	February	95,625	Thursday	02/03/2022	23:00	40,734,849	2
	March	68,620	Thursday	03/24/2022	08:00	43,728,118	3
	April	94,003	Monday	04/18/2022	11:00	49,913,407	4
	May	114,952	Thursday	05/12/2022	16:00	62,326,217	5
	June	95,181	Tuesday	06/21/2022	17:00	45,419,538	6
	July	106,626	Saturday	07/23/2022	16:00	48,797,202	7
	August	93,777	Monday	08/29/2022	16:00	48,813,066	8
	September	98,594	Thursday	09/08/2022	18:00	49,531,384	9
	October	101,794	Tuesday	10/11/2022	14:00	53,762,692	10
	November	86,521	Monday	11/28/2022	15:00	47,302,132	11
	December	92,990	Thursday	12/22/2022	12:00	48,879,351	12
	Total	1,141,648				583,559,822	13

Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

Monthly Peak Usage By Rate Schedule													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential Sales													1
RG-1 kW at Peak	22,492	20,245	13,551	12,894	25,353	35,675	33,020	26,086	26,997	11,057	16,582	22,762	2
RG-1 Monthly Usage kWh	11,342,429	11,330,927	10,481,114	9,630,927	8,931,526	9,469,743	12,149,249	12,869,390	11,812,260	8,897,537	8,700,069	10,239,076	3
RG-2 kW at Peak	18	20	10	11	17	25	24	20	17	22	28	40	4
RG-2 Monthly Usage kWh	8,282	7,365	6,237	6,116	5,581	6,103	9,417	10,298	10,882	11,833	14,864	18,455	5
Commercial & Industrial													6
CP-1 kW at Peak	5,043	4,735	5,810	5,667	6,537	6,389	6,270	6,110	5,576	5,682	3,835	4,410	7
CP-1 Monthly Usage kWh	2,970,038	3,175,325	3,091,418	3,029,420	2,859,626	2,983,632	3,228,284	3,284,499	3,205,777	2,892,036	2,708,771	2,730,321	8
CP-1 TOD kW at Peak	128	98	62	53	96	118	108	103	96	148	152	209	9
CP-1 TOD Monthly Usage kWh	58,066	63,246	61,376	49,619	46,571	50,418	74,381	76,296	80,044	92,343	115,627	128,109	10
CP-2 kW at Peak	17,716	17,536	20,553	20,138	21,241	21,816	20,685	21,512	19,349	18,785	16,024	14,633	11
CP-2 Monthly Usage kWh	11,200,823	10,474,646	11,518,580	10,783,670	10,875,390	11,506,482	11,581,054	12,640,073	11,165,006	10,504,137	10,292,897	10,319,363	12
CP-3 kW at Peak	15,521	18,002	19,151	19,755	51,094	19,503	19,472	28,198	37,277	33,668	33,445	31,201	13
CP-3 Monthly Usage kWh	11,976,675	11,702,734	12,974,899	22,023,513	33,627,950	13,880,143	15,355,885	14,864,431	20,304,654	26,800,724	19,341,272	17,745,467	14
GS-1 kW at Peak	5,336	4,941	4,862	4,446	6,015	6,354	5,820	5,732	4,870	4,307	3,599	4,608	15
GS-1 Monthly Usage kWh	2,960,516	3,085,213	2,894,799	2,702,163	2,445,489	2,537,078	2,776,184	2,856,367	2,809,269	2,344,811	2,304,049	2,560,113	16
GS-2 kW at Peak	39	36	19	16	17	17	29	41	35	85	153	234	17
GS-2 Monthly Usage kWh	21,248	23,237	23,212	23,332	22,932	23,066	24,772	24,714	24,168	73,705	102,874	130,664	18
Lighting Service													19
MS-1 kW at Peak													20
MS-1 Monthly Usage kWh	164,875	144,863	132,086	110,445	97,954	84,554	92,088	105,419	118,925	138,271	146,378	158,321	21
Sales for Resale													22
RESALE-1 kW at Peak													23

Monthly Peak Demand and Energy Usage

- g

Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g

Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g

Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g

If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g

Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g

If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

Monthly Peak Usage By Rate Schedule												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
RESALE-1 Monthly Usage kWh	1,162,923	1,121,450	1,412,901	1,193,610	1,506,180	1,327,337	1,240,903	1,400,207	1,006,365	1,079,471	1,389,524	1,546,920

Electric Energy Account

Description (a)	kWh (b)
SOURCE OF ENERGY	
Generation (excluding Station Use):	
Steam	
Nuclear Steam	
Hydraulic	170,094,865
Combustion Turbine	1,441,419
Internal Combustion	
Non-Conventional (wind, photovoltaic, etc.)	
Total Generation	171,536,284
Purchases	413,464,957
Interchanges:	
In (gross)	
Out (gross)	1,441,419
Net	(1,441,419)
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	583,559,822
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	550,773,545
Sales For Resale	13,936,368
Energy Used by the Company (excluding station use):	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
Total Used by Company	0
Total Sold and Used	564,709,913
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	18,849,909
Total Energy Losses	18,849,909
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2302%
Total Disposition of Energy	583,559,822

Electric Generating Plant Statistics (Large Plants)

- g Report data for plant in service only.
- g Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- g Indicate by a footnote any plant leased or operated as a joint facility.
- g If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- g If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- g If gas is used and purchased on a therm basis report the BTU content of the gas and the quantity of fuel burned converted to MCT.
- g Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547 as shown on line 20
- g If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Plant Name	Kind of Plant	Type of Construction	Year Originally Constructed
ELM ST GAS TURBINE	Gas Turbine	Conventional	1969

1 Year Last Unit was Installed	1969	17 Production Expenses:	
2 Total Installed Cap (Max Gen Name Plate Ratings - kW)	18,000	18 Operation Supervision and Engineering	7,608
3 Net Peak Demand on Plant - kW (60 minutes)	19,989	19 Fuel	0
4 Hours Plant Produced Electricity	94	20 Coolants & Water (Nuclear Plants Only)	0
5 Net Continuous Plant Capability (kW)	18,000	21 Steam Expenses	0
6 When Not Limited by Condenser Water	0	22 Steam From Other Sources	0
7 When Limited by Condenser Water	0	23 Steam Transferred (Cr)	0
8 Average Number of Employees	0	24 Electric Expenses	56,264
9 Net generation, Exclusive of Plant Use - kWh	1,353,656	25 Misc Steam (or Nuclear) Power Expenses	0
10 Cost of Plant:		26 Rents	0
11 Land and Land Rights	87,006	27 Allowances	0
12 Structures and Improvements	180,617	28 Maintenance Supervision & Engineering	7,379
13 Equipment Costs	2,451,305	29 Maintenance of Structures	0
14 Asset Retirement Costs	0	30 Maintenance of Boiler (or reactor) Plant	0
15 Total Cost of Plant	2,718,928	31 Maintenance of Electric Plant	12,838
16 Cost per kW of Installed Capacity (line 15/2) Including	151	32 Maintenance of Misc Steam (or Nuclear) Plant	0
		33 Total Production Expense	84,089
		34 Expenses per Net kWh(line 33/9)	0.0621

Fuel Kind	Natural Gas		
Unit	Mcf		
Quantity (Units) of Fuel Burned	22,514		
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,054,000		
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	9.574		
Average Cost of Fuel per Unit Burned	9.574		
Average Cost of Fuel Burned per Million BTU	9.079		
Average Cost of Fuel Burned per kWh Net Gen	0.015		
Average BTU per kWh Net Generation	16,469,000		

Purchased Power Statistics

- g Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- g For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

Source: 1

Name of Vender	Type of Power Purchased	Point of Delivery
Wisconsin Public Power (WPPI)	Firm	CENTRAL

Voltage at Which Delivered:	138.0
Voltage at Point of Metering:	138.0
Total of 12 Monthly Maximum Demands -- kW:	896,435
Average Load Factor:	63.1825
Total Cost of Purchased Power:	33,940,646
Average cost per kWh:	0.0821
On-Peak Hours (if applicable):	05:00-20:00

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	10,986,820	20,931,370
February	10,224,656	18,985,165
March	10,522,463	16,878,271
April	12,176,648	22,069,830
May	15,942,932	29,254,443
June	11,886,261	18,104,394
July	14,361,140	25,161,526
August	14,950,357	21,715,513
September	13,278,232	21,239,959
October	14,959,380	27,202,783
November	10,883,990	18,725,027
December	11,987,632	21,036,165
Total kWh	152,160,511	261,304,446

Purchased Power Statistics

- g Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- g For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

Purchased Power Statistics (Page E-15)

General Footnote

WPPI has the following seasonal energy charge rates:

Summer (May 1 through September 30)

On Peak Period: 10:00 a.m. to 2:00 p.m. and 5:00 p.m. to 8:00 p.m. Monday through Friday, excluding holidays and 3:00 p.m. to 6:00 p.m. Saturday, Sunday and holidays.

Off-Peak Period: 6:00 a.m. to 10:00 a.m. and 8:00 p.m. to 10:00 p.m. Monday through Friday, excluding holidays and 10:00 a.m. to 3:00 p.m. and 6:00 p.m. to 10:00 p.m. Saturday, Sunday and holidays.

Super On-Peak Period: 2:00 p.m. to 5:00 p.m. Monday through Friday, excluding holidays.

Super Off-Peak Period: All times not specified as on-peak, off-peak or super on-peak.

Non-Summer (All other months)

On Peak Period: 5:00 a.m. to 12:00 p.m. and 4:00 p.m. to 8:00 p.m. Monday through Friday, excluding holidays.

Off-Peak Period: 12:00 p.m. to 4:00 p.m. and 8:00 p.m. to 10:00 p.m. Monday through Friday, excluding holidays and 6:00 a.m. to 9:00 p.m. Saturday, Sunday and holidays.

Super On-Peak Period: none.

Super Off-Peak Period: All times not specified as on-peak, off-peak or super on-peak

Customer Owned Distributed Energy Resources

- g Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.
- g Report as monthly purchases, all energy delivered to the company.
- g If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.
- g If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.
- g Report voltage at the point of metering in volts.

Source: 1

Customer Label	Generation Type
GENERAL BEER NORTHEAST	Solar

Installed Capacity -- kW: 300
 Year of interconnection: 2019
 Voltage at Point of Metering: _____
 Total of 12 Monthly Maximun Output -- kW: _____
 Average Capacity Factor: _____
 Total Cost of Purchased Power: _____
 Average cost per kWh: 0.0000
 On-Peak Hours (if applicable): _____

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Total kWh	0	0

Customer Owned Distributed Energy Resources

- | |
|---|
| <ul style="list-style-type: none">g Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.g Report as monthly purchases, all energy delivered to the company.g If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.g If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.g Report voltage at the point of metering in volts. |
|---|

Customer Owned Distributed Energy Resources (Page E-16)

General Footnote

WPPI purchased 100,789 kwh from this customer resource as part of their overall power supply portfolio.

Hydroelectric Generating Plant Statistics (Large Plants)

- g Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17.
- g If any plant is leased, operated under a license from the Federal Energy Regulatory Commission (FERC), or operated as a joint facility, indicate such facts in a footnote. If a FERC licensed project, give project number.
- g If net peak demand for 60 minutes is not available, give that which is available, specifying period.
- g If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

Electric Generating Plant Statistics (Small Plants)

- g Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- g Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)	Unit ID (b)	Kind of Plant (c)	Year Originally Constructed (d)	Installed Capacity Name Plate Rating (in kW) (e)	Net Peak Demand kW (60 min.) (f)	Net Generation Excluding Plant Use kWh (g)	Cost of Plant (Including Asset Retirement Costs) (h)	Plant Cost (Including Asset Retirement Cost) per kW (i)	Operating Excluding Fuel (j)	Production Expenses Fuel (k)	Production Expenses Maintenance (l)	Kind of Fuel (m)	Fuel Costs (In cents per Million BTU) (n)	
Badger		Hydro	2014	7000.00	178048.0	47901582	38069003		182023		73679	Hydro		1
Combined Locks		Hydro	1988	7000.00	158032.0	35092305	17369088		114170		71247	Hydro		2
John St		Hydro	2009	525.00	7193.0	1926669	2065575		93995		28011	Hydro		3
Kaukauna City Plant		Hydro	1942	4800.00	119535.0	31827835	2740805		157390		92856	Hydro		4
Kimberly		Hydro	1925	2170.00	48296.0	13150345	7587117		140062		41101	Hydro		5
Little Chute		Hydro	1948	3300.00	80042.0	22989561	1874623		92703		29128	Hydro		6
Rapid Croche		Hydro	1925	2400.00	68343.0	17596680	2141501		151323		109531	Hydro		7
Total Hydro				27195.00		170484977	71847712		931666	0	445553			8
Utility Total				27195.00		170484977	71847712		931666	0	445553			9

Substation Equipment

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)		
"OO" SUB	34.0	12.0	1	2,800	0	12,110	06/21/2022 07:00 PM	45,230,590	*	1
ANN STREET	34.0	12.0	1	28,000	0	14,260	06/24/2022 07:00 PM	42,285,359	*	2
CENTRAL	138.0	34.0	1	75,000	0	35,789	09/09/2022 08:00 PM	229,249,500	*	3
COMB LOCKS	34.0	12.0	1	28,000	0	8,050	10/05/2022 06:00 PM	27,583,631	*	4
COMB LOCKS #2	138.0	34.0	1	84,000	1	34,510	08/24/2022 04:00 PM	158,137,942	*	5
NEW BADGER	34.0	12.0	1	20,000	0	16,460	04/05/2022 10:00 AM	34,496,000	*	6
NORTH 1	34.0	12.0	1	22,400	0	11,290	06/21/2022 07:00 PM	49,632,199	*	7
NORTH 2	138.0	34.0	1	60,000	0	44,860	07/10/2022 07:00 PM	114,384,699	*	8
ROSEHILL	34.0	12.0	1	20,000	0	17,047	02/11/2022 06:00 AM	51,716,301	*	9
THILMANY	34.0	12.0	2	60,000	0	29,030	09/09/2022 08:00 PM	106,986,711	*	10
TOBACNOIR	34.0	12.0	1	28,000	0	10,970	06/16/2022 06:00 PM	30,397,211	*	11

Electric Metering

- g Please enter the number of meters currently in use for each customer class.
 g For **Meter Types** enter the number of meters with that function, regardless of actual use.
 g For **Read Method** enter the number of meters with that capability, regardless of actual read method.
 g For **Tested** enter the number of meters tested in the annual report year.

Description (a)	Meter Count (b)	Meter Types				Read Method			Tested (j)	
		Energy Only (c)	Energy TOU (d)	Demand (e)	Demand TOU (f)	Manual (g)	Drive-by (h)	Remote (i)		
RG-1 Residential	14,115				14,115			14,115	620	1
RG-2 Residential	26				26			26		2
CP-1 Small Power	141				141			141	2	3
CP-1 TOD Small Power	4				4			4		4
CP-2 - NLMP (Rider) Large Power										5
CP-2 Large Power	84				84			84	4	6
CP-3 - NLMP (Rider) Industrial Power										7
CP-3 Industrial Power	10				10			10		8
GS-1 General Service	1,646				1,646			1,646	99	9
GS-2 General Service	58				58			58		10
MS-1 Street Lighting										11
Stock	1,196				1,196			1,196		12
TOTAL:	17,280	0	0	0	17,280	0	0	17,280	725	13

Electric Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- g Per Wisconsin state statute, a city, village, town or sanitary district may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within Muni Boundary~~ refers to those located inside the jurisdiction that owns the utility.

Municipality (a)	Customers End of Year (b)	
Holland (Town)	12	1
Total - Brown County	12	2
Appleton (City)	3	3
Buchanan (Town)	832	4
Combined Locks (Village)	1,042	5
Freedom (Town)	33	6
Kaukauna (City) **	8,370	7
Kaukauna (Town)	624	8
Kimberly (Village)	1	9
Little Chute (Village)	5,014	10
Oneida (Town)	8	11
Vandenbroek (Town)	206	12
Wrightstown (Village)	188	13
Total - Outagamie County	16,321	14
Total - Customers Served	16,333	15
Total - Outside Muni Boundary	7,963	16
Total - Within Muni Boundary **	8,370	17

** = Within municipal boundary

Electric Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- g Per Wisconsin state statute, a city, village, town or sanitary district may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located %Within Muni Boundary% refers to those located inside the jurisdiction that owns the utility.

Electric Customers Served (Page E-21)

Counties listed in this schedule do not match the counties listed in the Property Tax Equivalent (Electric) schedule, please explain.

KU serves customers outside the municipality. This includes a small number of customers in Brown County. Because no part of the City of Kaukauna is located in Brown County, any property owned by KU in Brown County is treated as "Plant Outside the Municipality" and therefore excluded from the PILOT calculation.

Low Income and Energy Efficiency Programs

- g Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community programs. Check the "Voluntary" box if you fund programs above the level required by public benefits statutes, such as for voluntary programs or to meet the conditions of legal settlements.
- g Record your efficiency and low-income account balances as of the beginning of the calendar year.
- g Record total Account 253 collections for efficiency and low-income programs during the calendar year.
 Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
 Under "Additional Collections," record any collections in excess of public benefits requirements.
- g Identify the number of customers whose bills were adjusted in order to comply with the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers affected at least one month of the year.
 Some utilities may not be able to easily identify affected customers. For example, billing systems may make it time-consuming or impossible to identify the customers receiving adjustments. If you cannot efficiently identify the number of customers affected, leave the entry blank and add a footnote to the page explaining your difficulty.
- g Record total Account 186 expenditures for efficiency and low-income programs during the calendar year.
 Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to DOA for Low-Income Programs.
 Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
- g Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

Expenditures and Revenues

	Low Income	Energy Efficiency	Public Benefits Total	
Commitment to Community				1
State Program Participant (DOA Low Income/Focus on Energy)	X	X		2
Additional Programming		X		3
Revenues				4
Beginning of the Year Balance		(23,770)		5
Account 253 Collections	136,223	196,537	332,760	6
Public Benefits Collections	136,223	136,223	272,446	7
Additional Collections		60,314		8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	136,223	178,930	315,153	11
Statewide Program Contributions	136,223	136,223	272,446	12
Utility Expenditures		42,707		13
Net Balance	0	(6,163)	(6,163)	14

Electric Meter Consumer Adjustment

- g A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- g The report shall show the number and amount of refunds or charges under each of the categories listed above.
- g A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refund (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter			1	2,344	3
Incorrect Meter Multiplier					4
Misapplication of Rates			1	108	5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing	2	80			8
TOTAL:	2	80	2	2,452	9

Number of Meter Complaint: 2

Customer Requested Tests Performed: 1

Electric Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
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Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	877
2. Total number of residential disconnections of service performed for non-payment during the year	171
Arrears	
1. Total number of residential customers with arrears as of March 31	0
2. Total dollar amount of residential customer arrears as of March 31	0
3. Total number of residential customers with arrears as of June 30	0
4. Total dollar amount of residential customer arrears as of June 30	0
5. Total number of residential customers with arrears as of September 30	0
6. Total dollar amount of residential customer arrears as of September 30	0
7. Total number of residential customers with arrears as of December 31	2,384
8. Total dollar amount of residential customer arrears as of December 31	231,950
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	0
2. Total dollar amount of residential arrears placed on the tax roll	0
Footnotes	No